

CAUT

Canadian Association of University Teachers

## Bulletin

ACPU

L'Association canadienne des professeurs d'université

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## Laval University Strike Ends With Victory for Faculty

More than 900 faculty members at Laval University in Québec City have ended their strike December 23, after fifteen weeks of work stoppage. It seems that the role of the mediator, Professor Daniel Soberman, Dean of the School of Law, Queen's University, has been decisive in the successful termination of the dispute.

The University closed September 8, as registration for some 20,000 students was about to begin. Because of the strike, the administration cancelled the first semester. The new academic year will be split into two extended semesters, the first beginning this month and ending in April; the second will begin in April, extending into July.

The new collective agreement goes a long way towards meeting professors' demands on matters of academic freedom which were at the heart of the strike. The present settlement, given the objectives of the faculty, can be described as a decisive victory for the principles of academic freedom. The agreement was ratified by 641 members, or 85 per cent of the professors present at a ratification vote.

### Collegiality

As originally requested by the faculty, the departmental assembly will be the key in the description of posts to be filled in the department, the description of qualifications required to fill posts and the establishment of a short list of preferred candidates.

Departmental workloads will be submitted to the departmental assembly for its approval.

The assembly will also create the criteria for evaluation of faculty to be considered for promotion, taking into account the requirements already existing in the statutes.

### Dossiers

As originally requested by the faculty, a professor's dossier, kept for purposes of evaluation, will now be open to the professor in question, and its contents regulated by established criteria.

It will contain all pertinent material such as curriculum vitae, diplomas, evaluation on teaching and research, workload, and other material. There will be no anonymous documents and any use of such documents will annul the decision taken. The professor in question has a right to add documents to his dossier.

### Appeal and Arbitration

As originally requested by the faculty, non-renewal of contract will now be appealable to an appeals committee constituted by one member appointed by the Vice Rector (Academic), one member by the union, and a third to act as chairman, chosen by the other two by a mutual agreement between the administration and the union. The decision of this committee is final and binding. Decisions against promotion may also be appealed to this committee.

Arbitration will be available on every question for which an appeal procedure is not specified, for example, disciplinary action, violation of rights, dismissal, etc.

### Sabbatical Leaves

Under the new agreement, sabbaticals will now be a right of all associate and full professors after six years of service. Sabbatical leave will be at full salary plus up to \$4,500 in expenses, plus 20 per cent of any grant awarded for the purposes of the sabbatical.

Maternity leave will also be a right, beginning any time during pregnancy and extending to sixty days after delivery.

### Salary Scales

The union position to establish salary scales was not accepted by the administration and the faculty decided to compromise on this issue.

### Back to Work Agreement

In addition to the collective agreement, the faculty at Laval have negotiated a back-to-work-agreement which will save the academic year for students. The first semester, to run from January to April has already begun. The second semester will begin in April and extend into July.

In recognition of the extra period of work (April-July) the faculty will receive the equivalent of 53 and one-half days pay. While this is not described as back pay, it is exactly equivalent to half of the pay lost during the strike.

### Debt

The success of the faculty at Laval has been costly. The present debt the union incurred in supporting the strike is \$800,000. To date, approximately \$150,000 has been collected from colleagues towards payment of this sum. Upon resumption of salary, the Laval faculty will be obliged to pay, in addition to whatever personal loans they incurred, a union levy to pay back the outstanding debt.

FAPUQ (Fédération des associations de professeurs d'universités du Québec) raised a fund to guarantee the repayment of loans taken out by the Laval faculty during the strike. In September, the CAUT pledged \$10,000 to this fund and issued an appeal to member faculty associations for donations and contributions.

Faculty associations and faculty unions throughout Quebec have underwritten a portion of the guaranteed loan fund. Contributions to the fund were received from provincial faculty

federations while many faculty associations and individual faculty members have made substantial cash contributions.

Some of the faculty associations making contributions to the fund were:

Dalhousie University Faculty Association, which asked its members to donate a half a day's pay;

St. Mary's University Faculty Association which contributed \$1000 with provisions for an additional \$5000 if it were necessary;

The University College of Cape Breton Faculty Association gave \$200 as well as individual members' personal contributions;

Personal, individual donations were collected by the faculty association at the Université St. Anne and forwarded to Laval University faculty;

Mount St. Vincent faculty urged all its members to donate one-half day's salary to the fund;

Carleton University Faculty Union contributed \$6000 plus one-half of one per cent of members' salaries for four months;

The faculty association at the University of Victoria voted to send \$500 to the striking faculty members as well as encouraging individual donations;

Notre Dame University of Nelson Faculty Union agreed to donate \$750 to the Laval faculty;

University of Manitoba Faculty Association encouraged its members to provide individual donations;

Faculty members at the University of Toronto sent massive individual donations;

The University of Winnipeg Faculty Association contributed one-day's salary or approximately \$2000; and the faculty association at Laurentian University contributed .1 of one per cent of the members' annual salary through an opt-in voluntary scheme.

**1976 Tax Guide inside this issue**  
**Le guide de l'impôt sur le revenu 1976**  
**dans cette édition**

**CAUT Central Office new address**  
**la nouvelle adresse du bureau central de l'ACPU**

see — voir p. 2



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## UNIVERSITIES UNDER CAUT CENSURE

The following university administrations have been censured by the Council of the Canadian Association of University Teachers.

**Simon Fraser University (May 1971)**

(Under the third state of censure imposed on this university, the CAUT warns its members not to accept employment with the censured university. Page 69. CAUT Handbook) Also censured are:

**Université du Québec à Montréal (November 1970)**

**University of Ottawa (May 1972)**

**Mount Allison University (November 1970)**

**University of Moncton (May 1976)**

## UNIVERSITÉS FRAPPÉES DE CENSURE PAR L'ACPU

Le Conseil de l'Association canadienne des professeurs d'université a frappé de censure les administrations des universités suivantes.

**Université Simon Fraser (mai 1971)**

(À la troisième étape de la censure prononcée contre cette université l'ACPU avertit ses membres de ne pas accepter d'emploi auprès d'elle. Voir la page 71 du Guide de l'ACPU).

**Université du Québec à Montréal (November 1970)**

**Université d'Ottawa (mai 1972)**

**Université Mount Allison (novembre 1970)**

**Université de Moncton (mai 1976)**

## NOTICE — AVIS

Readers are advised that as of January 31, 1977 the new address for the CAUT Central Office and Bulletin Editorial and Advertising Offices will be:

Suite 1001,  
75 Albert Street,  
10th Floor  
Ottawa, Ontario  
K1P 5E7

The telephone number will remain unchanged (613) 237-6885

Les lecteurs sont priés de noter qu'à compter du 31 janvier 1977 la nouvelle adresse de Bureau central de l'ACPU, de l'éditeur du Bulletin ainsi que des services de publicité sera:

Suite 1001  
75, rue Albert  
10<sup>e</sup> étage  
Ottawa, Ontario  
K1P 5E7

Le numéro de téléphone continuera d'être: (613) 237-6885

# Lettres Letters

## Term appointments "dressed up"

Sir:

Since the expiry of my two-year contract as a "Visiting" Associate Professor of German (quotation marks mine) at Brock University in June of this year, I have been unemployed.

I chose to set the term "Visiting" in quotation marks in order to draw attention to the practice used by my late employer up to the beginning of the current academic year 1976-77 to "dress up" temporary or term appointments. I would further like to draw your attention to the fact that both my own and the current batch of term appointments show that they are being made at almost all levels within the academic ranks, i.e. except at the full professor level. Accordingly, persons with considerable qualifications and experience are involved, not merely inexperienced juniors, as some of the discussion in the September Bulletin would lead one to believe.

Projecting the efforts of this policy

into the area of university senate government, the situation, then already exists whereby the relatively inexperienced "under-40" — but tenured — faculty control the committee structure which determines academic policy, since temporary faculty are not eligible for senate positions. (And having experienced at first hand the effects of a continuing struggle for "power" on the part of such colleagues at the departmental level, I must say that I am not at all sanguine about the future of small universities such as Brock, where the administration appears, indeed, to be condoning malpractice within its own walls.)

In the real power arena of university presidents and finance controllers, of course, there is a ready-made source of "flexibility", whereby funds for academic salaries may be shifted at will from an apparently "declining" to a "growth" area, thus maintaining the fiction vis-à-vis the public that no faculty positions are being cut.

**Dr. Kathleen Harris**  
St. Catharines, Ontario

## Tie federal grants to second language admission requirements

Sir:

The CAUT should urge the federal and provincial participants in the federal-provincial post secondary school financing conferences to agree to tying federal grants to university education to a student admission requirement of a minimum of three years' study in secondary school of the other official language: English in the French language universities, French in the English language universities. During an interim period, students lacking the required knowledge of the other official language should be admitted to university conditionally, with the obligation to study it for two academic terms. Traditionally in Canada universities have required from students seeking admittance some proficiency in a second language, and the educated in Canada have had some capacity to grapple with the problem of living in a country which contained two linguistic communities. Unfortunately, during the recent years of hectic expansion when universities were grasping for increased numbers of students to justify additional growth, this traditional requirement was dropped. The consequences of this short-sighted defiance of academic tradition and federal government policy were serious, especially in secondary schools among students preparing for

university. The Commissioner of Official Languages, Keith Spicer, in his **Fourth Annual Report** noted the drop of secondary school enrolment in French as a second language of nearly 21% in the five years since 1970 and gave as one reason the "chicken-hearted and anti-humanist attitude of most Canadian universities" in opting out of their admission responsibilities. As the Commissioner concludes, "some passing acquaintance with both our official languages should be a requirement for passing out of high school into any Canadian university" (P.31).

If the CAUT were to urge that federal grants be tied to second-language admission requirements, it would demonstrate our trust that our universities have an essential custodial role to play in maintaining academic standards and in serving the country's needs. It would also demonstrate that we, as university professors, have begun to respond to the melancholy implications of the T.H.B. Symons Report **To Know Ourselves**, that in admissions policies, curricula and hiring the universities have turned their backs on the essential educational requirements of the Canadian people.

**Dr. T. G. Middlebro'**  
Department of English,  
Carleton University

### THE CAUT BULLETIN

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The CAUT Bulletin is issued six times during the 76-77 academic year: Aug. 27 Oct. 8; Nov. 26; Jan. 21; March 4; April 22.

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# Size of future grants for research real evidence of lobby strength

by I. Cinman

"While parliamentarians seem more aware of issues dealing with research since the first lobbying effort last spring, there is still little indication that the federal government feels research is a greater priority than before."

This was one of the views reflecting the feeling among academics involved in a massive lobby held in December on Parliament Hill, when three dozen prominent researchers (representing ten organizations involved in all areas of university research) met in Ottawa and individually lobbied 60 MP's to strengthen the case for additional funding and a solid research policy for Canada.

"To broaden the effects of the lobby, second in an ongoing effort initiated last March by the Canadian Association of University Teachers and the Canadian Federation of Biological Societies, formal presentations to caucuses and to Parliamentary Standing Committees should be the next step in producing positive results," said Professor Victor W. Sim, Executive Secretary of the CAUT.

Lobbying efforts will continue, according to Professor Sim. "Our members and representations are increasing as we are becoming more effective in presenting our case to Parliament."

"Local representatives from the university community will be approaching members of Parliament in their own ridings across Canada to make our case and we will be meeting with editorial boards of newspapers to increase their and the general public's awareness of our concerns." Bill C-26, designed to restructure the granting councils, introduced in the House a few days before the start of the lobby, will have little effect, says Professor Sim, unless granting councils are adequately funded. But the real success of the lobby will be judged on the size of future grants and not on the group's reception by parliamentarians during the two-day lobbying effort.

## All areas represented

The lobby brought together in force representatives from all areas in the Canadian research community. It represents members of the Canadian Association of Physicists, Canadian Society for Civil Engineering, the Social Science Research Council, Canadian Society for Clinical Investigation, Canadian Society for Mechanical Engineering, the Chemical Institute of Canada, the Humanities Research Council of Canada, SCITEC, the Canadian Federation of Biological Societies and the Canadian Association of University Teachers.

The fact that so many organizations, representing nearly 25,000 individuals have joined forces and spoke as one, emphasizes the importance of research to the wellbeing of the country and negates the general assumption that one area of research should gain at the expense of another, said Professor John Cowan, Chairman of the Science Policy Committee of the CFBS.

"We feel Canada should be a major contributor to the world of ideas and have pride in her research — but we are in trouble financially."

Just how far down the financial slide Canadian research funding has plummeted and the efforts necessary to bring

it back up to acceptable levels, are illustrated in a brief specially prepared by the CFBS for the December lobby.

## Level of support declines

While the level of government support for key aspects of Canadian research (university-based and in-house government projects) in the early 60's allowed Canada to compete in research with other developed countries, the 1970's saw the purchasing power of the total budgets of grants decline steadily. In certain austere years, including 1976, grants budgets of all agencies have been effectively cut, the brief states, creating particularly disruptive contraction in Canada's research capacity through premature termination of certain projects and programmes. "The prospect of new enterprises are slim in such an erratic financial climate," the document adds.

There is evidence to suggest that this decline in effective support for research reflects an unstated government policy of suppressing basic research (primarily in the universities) by attrition through inflation acting upon nearly constant budgets.

The short-term consequence of these measures has been crisis and demoralization in the universities and dismay or resignation in other sectors. The

longterm consequences, the statement insists, will be further economic and intellectual dependence of Canada on other developed nations; a dangerously increasing lag in Canadian application of work done elsewhere; further balance of payments problems; the abandoning of all research of particular interest to Canada and a collapse of advanced training programmes which accompany research.

The brief urges that the budgets of the three granting councils be increased, in constant dollars, at least to the levels reached in their peak years. To correct the deficiency in 1976-77 budgets alone, the CFBS suggests that Canada Council university research programmes in humanities and social sciences will need more than an additional \$1 million; the MRC needs at least \$4.5 million; while the NRC grants programme would require over \$30 million to regain its prior position. Ultimately what is needed is a long-range and stable financial commitment on the part of the government to Canadian research. There is a desperate need for a national science and research policy, including the long-sought modification of the NRC and the Canada Council.

The brief stresses that any such policy should include explicit legislation, outlining government's concept of the commitment to maintaining research. It calls on the government to establish a minimum level at which research funding should be maintained and a target date for meeting that level.

## Universities should act as models for community

Many observers consider universities as experimental laboratories in the field of social reform, but unfortunately universities have not shown leadership in instituting full equality for women.

According to Dr. Harry E. Gunning, President of the University of Alberta, as a nation, Canada has begun to make progress towards eliminating the complex tangle of discrimination against women which through centuries of cultural conditioning has become deeply imbedded in values and attitudes. Though on its way, the process still has a long way to go.

The academic sector in particular, must challenge the long-entrenched traditions so that vast intellectual resource represented by the yet unexploited potential of women may be fully utilized, Dr. Gunning said in a recent convocation address.

He noted that considerable discrepancy existed between the average salary of men and women on the academic staff of universities, and called for the development of a community of academic staff, non-academic staff and students where "pernicious sex-linked discrimination will be progressively eliminated and thereby provide a model for a larger society that we serve."



## Well, what about the workers?

Somewhere, squeezed by the conflicting pressures of big business, big government and big unions stand the workers. The workers have little voice in determining their own future. When Ottawa imposed wage and profit controls last year, the decision came without consultation. Afterwards, the CLC and others proposed a tripartite, corporatist structure of consultation among the giants of the economy. Writing in *The Canadian Forum*, Donald

Smiley, Jack McLeod, Kenneth McNaught, Larry Pratt, and Desmond Morton analysed and pointed to the dangers of corporatism for Canada. Once again *The Forum* led the way in political and economic analysis: and subsequently the political parties, business and the unions retreated from a corporatist solution to our economic disputes.

Obviously *The Forum* does not shy away from controversy

when controversy is necessary. And it approaches every subject with the same forthrightness, whether it is art, politics, education, films, or literature.

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by Jean Sonnenfeld

Amnesty International's International Secretariat has sent out an appeal to concerned groups ranging from "intelligentsia" to trade unionists, asking them to voice their concern about the treatment of workers in Poland who were arrested in connection with the protests against high food price rises on June 24, 1976.

Reportedly, between 500 and 2000 participants or suspected participants in the workers' strikes of June 25/26 were detained. The majority were tried by special tribunals, fined and dismissed from work. The dismissals were based on an amendment to article 52 of the Labour Code, which was issued by the Ministry of Machine Industry *about a month after the strike*.

Later at least 141 (a conservative estimate) were tried, convicted, and sentenced to imprisonment ranging from less than 3 months to over 2 years. Most of the defendants in Radom, one of the strike centres, were charged with hooliganism and participation in violent attacks against police officials and/or against public property. These charges postulate *de facto* collective responsibility, and do not account for individual offences, probably because of lack of evidence. In many instances the witnesses — members of the Polish security forces — were unable to present sufficient identification of the individual defendants. In some cases witnesses were absent at the time of the trial, and their evidence was cited by a third person.

A wide range of Polish intellectuals have alleged that many of the detained workers were beaten up by the police officials. Marek Majewski from Ursus could not appear at his trial because he had suffered a double jaw fracture that will take four months to heal. Eye-witnesses have documented the fact that two police members in Radom kicked Mr. Brozyna and beat him on the head with a truncheon. The following day he died of a "cerebral haemorrhage".

A group of 18 representatives of the Polish "intelligentsia", including lawyers, scientists, writers and artists, have formed a Workers' Defence Committee to report to the public and to the authorities details of individual cases in which citizens' rights were violated. Although they have been acting within the law and in legal and humanitarian rather than political terms, several members of the Workers' Defence Committee have been harassed and detained by the police.

Amnesty International is asking you to appeal to the Polish authorities, urging a full official inquiry into the judicial procedures against workers arrested in connection with the events of June 25/26, and into their treatment while in custody. Addresses are: Mr. Edward Gierek, First Secretary of the Central Committee, Polish United Workers' Party, Nowy Swiat 6, Warsaw, Poland; President H. Jablonski, Belweder, Warsaw, Poland; Mr. W. Berutowicz, Minister of Justice, Aleje Ujazdowskie 11, Warsaw, Poland. In your letter to Mr. Gierek you should also express concern regarding the arrests and other harassments of members of the Workers' Defence Committee for their activities, which must be construed as exercise of their rights of conscience, rather than as "criminal" activity.

It is hoped that unfavorable publicity will teach Polish authorities that this disregard for Poland's own laws as well as for human rights has not gone unnoticed.

### Political Exile and Amnesty International

Amnesty International works to restore to prisoners of conscience the freedoms outlined in the Universal Declaration of Human Rights. However, exile cannot be equated with freedom to live and function within one's own country. Vladimir Bukovsky was not allowed to choose whether to go into exile or to remain in prison. He was exiled. Sybil Cleary of Chile (CAUT Bulletin, February 1976) was given a choice, and chose to remain in prison in Chile. Certainly, Bukovsky, Leonid Plyushch, and other Soviet and Chilean citizens are better off in exile than in prison, where they were subject to the horrors of physical and psychiatric mistreatment. Nevertheless, while AI rejoices whenever a prisoner of conscience is released, it must accept the exile of that prisoner as an expedient, and not as the restoration of his inherent human rights.

*Amnesty International news items of particular interest to academics appear regularly in the CAUT Bulletin. The space is made available to Amnesty International by the CAUT as an indication of the support the CAUT extends to AI and its aims. Support of particular cases is a matter of individual conscience on the part of CAUT members.*

## Provinces to get more out of Ottawa

# Will Post-Secondary Education Benefit?

Certain clauses in the Fiscal Transfer Arrangements Act through which Ottawa distributes some \$1.5 billion to the provinces as grants for post-secondary education are to disappear by April of this year. The changes in the revenue-sharing structure for post-secondary education and other programmes were announced following a first ministers' meeting held before Christmas in Ottawa.

When eliminated, they will spell the end of the present arrangements by which the federal government matches provincial spending on higher education on a dollar-for-dollar basis. The old model will be replaced by a system whereby Ottawa's contribution would no longer be tied to provincial expenditures.

Under the new scheme, the federal share will not be based upon the actual operating costs. Federal contributions will take the form of part cash grant and part tax points transfer. However, each part will be treated separately. The cash portion will grow in relation to the GNP; the tax portion will be equalized to the national average and will grow in response to the growth of the yield of the taxes transferred. The amount of the tax room transferred will be calculated in relation to the two provinces where the yield was highest. The fiscal year 1975-76 will be the base year in calculating per capita federal contributions. The escalator which will be used in determining the growth in the cash portion of the federal payment will be a three-year moving average of Gross National Expenditure per capita.

The current aggregate federal contributions for the three established programs vary widely among the provinces on per capita basis. Ottawa will equalize per capita grants to the national average over the next five years for those provinces above the national average, and over the next three years for those presently below the national average. As well, the federal government intends to make "transition payments" to those provinces who find that the tax point transfer nets them less than the national average worth of those tax points.

To get some rough idea of what this new formula will do to the federal contribution, it is useful to compare the estimates made by Ottawa for 1977-78 and 1978-79.

Over the four-year period from 1972-73 to 1975-76, post secondary education accounted for 32 per cent of federal contribution to the three established programs (medical care and hospital insurance being the other two).

If this ratio will remain approximately the same, then the new financing formula promises to yield approximately \$2,106.1 million for post secondary education in 1977-78. The present scheme, the federal finance department estimates, will provide \$1,861.9 million. The figures for 1978-79 are as follows: new formula approximately \$2,391.6 million and the present formula between \$2,048.6 and \$2,106.1.

The new formula seems, at least on the national basis, to be more generous. However, two cautionary notes must be sounded: first the current system, being based on actual costs, created expectations among the universities that their costs would be met, although there was no legal compulsion for the provinces to turn these funds over to the universities. Under the new scheme, this revenue will not be so clearly earmarked as it is at present. Secondly, the current post-secondary education share of the established programmes financing, approximately 32 per cent, may well decline in the next five to ten years. Moreover, it is not yet clear what will be the precise long-term global effect of the equalization and interim adjustment payments used to determine the provincial entitlements.

It is apparent that CAUT, and other national organizations in the field of post-secondary education, have not been able to persuade the federal government to increase its overt financial stake in the funding of the universities. In another area, however, there does appear to have been some progress. The Prime Minister in a statement in June 1976 indicated that the federal government would insist on the establishment of national "forum" in which policies affecting education in Canada could be discussed. The federal government is now apparently willing to accept the provincial offer of regular access to the previously closed meetings of the Council of Ministers of Education of Canada as a substantial movement toward the establishment of a national forum on matters of federal concern and jurisdiction. The willingness of the Council of Ministers, at the same time, to open communication with CAUT and AUCC on matters affecting the Canadian universities gives reason to hope that a national forum where policy formulation can take place is, indeed, emerging.

# Western

Ron Lowe (CAUT Edmonton)

# Report

### British Columbia

Representatives of the Confederation of University Faculty Associations and the CAUT recently met with Dr. Walter Hardwick, the Deputy Minister of Education. The meeting provided a forum for discussion of local problems as well as specific concerns with respect to university financing, research funding, and the role of the Universities Council. Other meetings of a similar nature are being planned in order to communicate faculty views to government officials and elected representatives.

The Senate at Simon Fraser University has narrowly accepted the proposal of the Winegard Commission which would see Simon Fraser as the core of a multi-campus institution offering courses in the interior of B.C. Campuses have been proposed for Kamloops, Kelowna, Prince George and Nelson. Although the concept has been accepted "in principle", Simon Fraser is seeking assurances which would protect faculty welfare, ensure adequate funding would be available, and that there will be proper controls over quality of instruction and the nature of programs offered.

In spite of the uncertainty surrounding the continued existence of Notre Dame University, a new collective agreement was successfully negotiated. The agreement calls for an across-the-board increase of \$1,650, and scale increments of \$716. There are also provisions covering severance pay and a dislocation allowance. Since the contract was ratified all faculty at Notre Dame have received 7 months' notice of termination from the Board of Governors in light of the institution's impending closure in May of 1977.

Faculty members at the University of Victoria and Notre Dame have voted to send financial contributions to assist colleagues on strike at the University of Laval.

### Alberta

A two-tier tuition fee structure which would result in higher fees for foreign students has been unanimously rejected by the Board of Governors at the

Cont'd on p. 5



# Russians give some ground under pressure from Western scientists

by David Walker

Unabated pressure from Western scientists on their colleagues in the USSR appears to have forced the Soviet authorities to deal less harshly with Professor Veniamin Levich, the distinguished electrochemist "disgraced" for applying for a visa to emigrate to Israel.

A party of French scientists returning from the International Congress of Surface-Active Substances held in Moscow recently reported that Professor Levich had been allowed to deliver a paper to the congress after four years of being deemed a scientific "non-person" within the Soviet Union.

During the congress heads of nearly all sections representing the major subdivisions of this field of theoretical electrochemistry made the trip to Professor Levich's flat and it is understood his address was attended by scores of people, specialists and non-specialists alike.

Mr. Alexander Levich, the scientist's son, who has been allowed to emigrate to the West, ascribes this change in the mood of the authorities to unrelenting pressure from the West. It showed what scientists in Britain, France, Canada and the United States could achieve and proved their activities on his father's behalf had not been entirely in vain.

But he adds: "There is no apparent progress on the question of my father's leaving the Soviet Union. There have been promises, but I shall only believe them when he appears before my brother and I in Vienna."

Professor Levich was removed from his post as head of department at Moscow University and head of the theoretical electrochemistry group in the Russian Institute of Electrochemistry in 1972, apparently because he and his two sons had applied for visas to emigrate to Israel. Professor Levich was known to scientists in this field in the West as a distinguished man, with an unqualified right both as a man and a scientist to make a free choice concerning his career.

After his dismissal, Professor Levich came under further pressure. He was shunned by his former colleagues, acting, according to his sons, under instructions from the KGB. He was allowed to publish no scientific papers and was forbidden to attend symposia inside the USSR and abroad. Other, more familiar steps were taken. The telephone at his flat was cut off from international calls. His son, Evgeny was put under duress and underwent punitive military training.

Tapes and letters smuggled out of the Soviet Union show that during this time Professor Levich remained a lucid advocate of his case. In a message to an electrochemists' conference in Stockholm in 1972 he said: "My intention to emigrate to Israel is founded upon my personal moral convictions; it is a decision of my conscience. I am not going, in the least, to reform the Soviet state. My departure would not in the least damage the prestige of the Soviet Union."

"The problem acquires political shading when obstacles are placed in the way of my departure . . . when the answer to your legal request is that your departure and that of your family does not coincide with the interests of government . . . the scientist is turned into the property of the government."

Later that year in an open letter to western scientific societies and universities passed via Professor Brenet, of the Brussels University, a past president of the International Society of Electrochemistry, Professor Levich appealed for help. "I believe that nowadays the world scientific community cannot remain indifferent to the persecution of even one of its members for his national or religious convictions. The progress of science can by no means be separated from the problem of humanism and of the freedom of conscience of scientists."

"Experience has shown that individual appeals have found no response

from leading Soviet scientists; this is why the activity of scientists as a body has become urgent. This kind of activity could perhaps disturb the everyday work of learned societies; and perhaps somebody will not be happy about it. But what can guarantee the progress of science and culture in the long run? Hardly anything if high moral principles are disregarded."

The scientific community in the West tried. Organizing committees in the major countries were set up. An appeal by over 100 Fellows of the Royal Society was addressed to Soviet scientists asking for an end to Professor Levich's harassment. Distinguished academics signed a petition to Mr Kosygin and the president of the USSR Academy of Sciences. An American group, representing electrochemists, with chapters in Ontario and Quebec, has made representatives on his behalf to Soviet authorities, while Oxford offered Professor Levich fellowship and laboratory facilities.

Such appeals have continued. The 27th annual meeting of the International Society of Electrochemistry in Zurich wrote to the Soviet Government on Professor Levich's behalf. "The treatment of Professor Levich has adversely affected the relationship between the scientists of the Soviet Union and the Western countries which means that neither the Soviet Union nor Western countries are getting maximum advantage from international cooperation in science and technology."

"Apart from this we consider the problem of Professor Levich and other scientists in a similar position to be of prime concern to the international scientific community. If a scientist is prevented from normal communication and exchange with his colleagues in other countries, this is harmful not only to his own work but also to that of his colleagues and hence to scientific progress in general."

Perhaps now that message is getting

through. Professor Levich's sons have been allowed out of Russia and a first and tiny step taken towards his own scientific rehabilitation. Mr Alexander Levich thinks it even more intriguing that evidence has become available of an attempt at explanation by the Soviet authorities of their action.

In response to complaints by the president of the International Committee on Surface Compounds that Professor Levich had deliberately been prevented from contributing to its forthcoming conference, a lengthy letter came from Professor N.S. Nametkine, president of the national committee on surface active compounds of the USSR. Mr Levich thinks the letter was probably dictated by the authorities, though signed by Professor Nametkine, whom he respects as a sincere man.

The letter first of all claims that there was no question of preventing Professor Levich receiving messages from the international association about its meetings, then suggests that the fields covered in the Moscow conference were not those of Professor Levich. It ends by promising every effort would be made to allow his participation.

Professor Nametkine then adds that Professor Levich was refused permission to leave the country because he held "state secrets". This refers to Professor Levich's work in connection with the Soviet Union's nuclear programme in the late 1940s. His knowledge is now completely out of date and according to Mr. Alexander Levich other Soviet scientists with similar knowledge have been told by the KGB that they are now "declassified".

Professor Nametkine's other charges are less serious. He alleges that Professor Levich "provoked by selfish and pecuniary interests" fought against the refusal of a visa. But he adds no one prevents Professor Levich from publishing his work, participating in seminars or conferences.

Is there hope that Professor Levich will finally be allowed to emigrate? It is unlikely there will be any cessation of the work of his sons or sympathetic western scientists until permission is given, particularly now that the Soviet authorities have shown themselves to be swayed by appeals from the international community of science.

*reprinted from the Times Higher Education Supplement*

## Western Report . . . from p. 4

University of Alberta. Differential fees have been advocated by Alberta's Minister of Advanced Education.

An ad hoc committee of department chairmen at the University of Alberta have proposed a reorganization of the University's governing structure. The report suggests that the University President and three Vice-Presidents liaise with two principle committees — a Deans' Council and a council of department chairmen. The Deans' Council would be the main decision-making body. Faculty reaction to the report has been critical and the Association of Academic Staff has urged faculty not to participate in a referendum which is designed as a "mood assessment."

At the University of Calgary, negotiations have been unsuccessful in reaching agreement on salary adjustments for 1977-78. An arbitration panel is being assembled and it is anticipated the case will be heard in January.

In the last issue of the Bulletin, it was reported that the 1976-77 salaries at the University of Lethbridge had been rolled back by the Anti-inflation Board. Subsequently, the faculty association discovered an error in the information submitted to the AIB. The original award has now been approved except that a professional supplement was limited to an increase of 8%. The 1976-77 arbitration award was 3.7% plus \$1,200 at each step in the salary scale. The professional supplement is now \$216.

## Saskatchewan

Certification hearings for the faculty association at the University of Saskatchewan were completed in December. A decision by the Labour Relations Board is expected in January or early February. However, the certification hearings for the University of Regina faculty association have encountered further delays and will not be completed until this month at the earliest.

In a recent arbitration award at the University of Saskatchewan, 1976-77

salary levels and increments were finally established. The award provided for scale increases of 10% for professors, 11% for associate and assistant professors, lecturers (IV, III and II), and 12.5% for instructors, extension specialists I and librarians I.

The Saskatchewan Association of Artists and Educators (CAUT, ACTRA, Saskatchewan Teachers' Federation and Faculty Associations at the University of Regina and Saskatchewan) have still been unsuccessful in commencing negotiations with Saskmedia on free-lance writer/performer-educator agreements. The position of the consortium and the concern over the behavior of Saskmedia have been expressed to the Hon. Don Faris, Minister of Continuing Education. The SAAE will be continuing its efforts to negotiate with Saskmedia.

## Manitoba

The 1976-77 salary increases at the University of Manitoba have been approved by the Anti-inflation Board. The settlement was the result of arbitration by Senator Carl Goldenberg and provided increases of 9.25% subject to an individual maximum of \$2,255. The arbitration award is significant in that Senator Goldenberg recognized the responsibility of the provincial government to increase the operating grant if the costs of the award could not be met out of the current budget.

The Manitoba University Grants Commission has been asked to be more open and accessible by making its meetings public, allowing submissions and by circulating agendas prior to meetings. At its November 30 meeting, representations were made to the Commission by the Manitoba Organization of Faculty Associations (MOFA) and by the faculty associations from the Universities of Manitoba, Winnipeg and Brandon. Concern was also expressed over faculty pension plans, which in some cases provide benefits lower than pension plans for public school teachers and civil servants. The Commission was asked to establish province-wide standards for university faculty pensions.



# Canada to take part in 12-nation education study

by I. Cinman

Hard on the heels of the Organization for Economic Cooperation and Development report on Canada's education systems (Commentary, *CAUT Bulletin*, October 1976) comes another project, which aims to take a second, harder look at Canadian education.

The study is being coordinated by Professor Edward Sheffield, professor of higher education at the University of Toronto and is a part of a project set up by the International Council for Educational Development (ICED) to compare higher education systems in 12 countries: Canada, the United States, Britain, France, West Germany, Sweden, Poland, Iran, Mexico, Thailand, Australia and Japan.

Backed by the Krupp Foundation, the ICED study will also conduct other but related investigations comparing, for instance, such things as distribution of resources and admission policies in all 12 countries.

One part of the Sheffield effort will be national in scope, for which professor Sheffield will be personally responsible, while four other educationalists will cover the four major geographical regions in Canada. Jeffery Holmes, Executive Director, Association of Atlantic Universities, will deal with the Atlantic Region; James H. Whitelaw, Associate Vice-rector at Concordia University, Montreal, with Quebec; B.B. Kymlicka, Dean of Faculty of Social Science at the University of Western Ontario, with Ontario; and Duncan Campbell, professor of higher education, Faculty of Extension, University of Alberta, with the Western Region.

Although the OECD has just released an exhaustive report on Canadian education, the Sheffield study will differ significantly in several respects. Since they will not be funded by any governments, reports on the provinces will be less official and probably less laudatory than the Canadian briefs submitted to the OECD were. Also, the study will concentrate only on higher education, examining in greater detail various higher education agencies and especially the provocative issue of federal involvement in post-secondary education, an issue barely acknowledged in the Canadian submission to the OECD.

The study, says Professor Sheffield, will draw on agencies concerned with higher education, associations of universities and colleges, groups representing views of working academics, officers of individual institutions and independent examiners for OECD.

The aim is to describe and analyse the design and functions of the Canadian

structure of higher education, its management and its effectiveness since 1939, with particular emphasis on the last 15 years, years of unprecedented expansion in the Canadian higher education sector. The main objective, according to Professor Sheffield, is to gain a perspective that may ease relations between the higher education sector and other sectors of society, particularly governments.

ICED, founded in 1970, is based in New York and enjoys an impressive variety of contacts with leading educationalists throughout the world.

The Council is headed by Dr. James Perkins, former President of Cornell University, and its board includes, among others: Professor Torsten Husen, the Swedish educationalist, Dr. James Hester, rector of the new United Nations University in Tokyo, Robert McNamara, President of the World Bank, Dr. Clark Kerr, Chairman of the Carnegie Council on Policy Studies in Higher Education, Dr. Ernest Boyer, Chancellor of the State University of New York, and Professor Jan Szczepanski, director of the Institute of Philosophy at the Polish Academy of Science.

The council's main work is preparing comparative studies leading to policy recommendations for institutions and governments, advising national and international organizations, running international seminars and bringing together people concerned with international education.

It has worked closely with the United Nations, and is currently engaged in two major studies: a two-year project sponsored by the Volkswagen Foundation comparing access to higher education in West Germany and the United States, and the comparative study of 12 different education systems.

Some of the council's work has been devoted to examining education in developing countries. It has issued two international studies on using non-formal education for rural development and has sent its staff and consultants to 25 developing nations in Asia, Africa, Latin America and the Caribbean to prepare case studies.

Other missions undertaken by the council on behalf of the World Bank, Unesco, Unicef, the Ford Foundation and others have included: developing low-cost locally based occupational skill training programmes, expanding educational opportunities for girls and women, coordinating programmes to improve the quality of rural family life, decentralizing educational planning and developing programmes for young adults and school drop-outs.

York University  
Atkinson College

## Psychology

The Department of Psychology which offers ordinary and honours degrees to part-time evening undergraduates invites applications for a full-time appointment commencing July 1, 1977.

Minimal requirements include Ph.D. or equivalent, record of scholarship, teaching experience in areas of Educational and/or Social Psychology.

Applicants should send his/her CV, publications and references by March 15, 1977 to:

**Dr. Martin J. Steinbach**  
Chairman, Department of Psychology  
Atkinson College  
York University  
4700 Keele Street  
Downsview, Ontario  
M3J 2R7

Rank and Salary commensurate with qualifications.

Appointment(s) contingent upon availability of funds.

York University  
Atkinson College

## Sociology

The Department of Sociology which offers ordinary and honours undergraduate degrees to part-time evening students invites applications for 3 appointments in the areas of Methods, Native Peoples of Canada, Canadian Ethnic Community, Québec Society and Occupations and Professions.

The Candidate should have a Ph.D. or equivalent, and send his/her CV and the names of three referees by March 1, 1977 to:

**J. Paul Grayson**  
Chairman, Department of Sociology  
Atkinson College  
York University  
4700 Keele Street,  
Downsview, Ontario,  
M3J 2R7

Appointments to begin July 1, 1977, contingent on the availability of funds.

Rank and salary commensurate with experience.



# Ottawa Notes

Jill Greenwell (CAUT)

## New Immigration Bill

The new immigration bill (C-24) contains a statement on the fundamental objectives of the Canadian immigration law, including family reunification, non-discrimination, status of refugees, and promotion of Canadian economic, social, demographic and cultural goals. Prohibitions against certain classes have been removed (epileptics, for example, would be admissible without ministerial permits), and new provisions would allow those denied entry to a full and impartial immigration enquiry by specially trained "adjudicators". The finality of present deportation provisions would be relaxed allowing officials, under special circumstances, to issue "exclusion orders" which would only bar admission for one year. The bill also allows those detained under the Act to be treated in accordance with the principles of the Bail Reform Act. Under the legislation, dual responsibility for immigration under the BNA Act is re-emphasized. The Minister would in future be obliged to consult the provinces on the volume, distribution and settlement of the immigration movement, and to announce "levels of immigration" (quotas) annually.

## Reorganization of the Granting Councils

The long-awaited legislation on the re-structuring of the granting councils (Bill C-26 — An act respecting the re-organization of certain scientific activities of the Government of Canada) was introduced on behalf of the Prime Minister on December 2 and given second reading on December 13. The legislation, if passed, would create a new Social Science and Humanities Research Council, leaving the Canada Council to concentrate on support for the arts. A new Natural Science and Engineering Research Council would assume the granting function of the NRC thereby permitting the latter to focus on managing its laboratories as well as the industrial research and development support programmes and related national informational programmes. The legislation would also alter the NRC Act in order to facilitate research and training in the health care delivery field. The revised structure would place the three university research granting councils on the same statutory basis, i.e. departmental crown corporations responsible to ministers designate. Although not specified in the legislation, the federal government would also establish an advisory and coordinating body, to be known as the Inter-council Co-ordinating Committee (chaired by the Secretary of MOSST and including the presidents of the granting councils.). The ICCC would deal with problems of mutual concern to the three councils, ensure the coverage of all recognized disciplines and the needs of interdisciplinary research, harmonize granting practices, and recommend to the Minister of MOSST on the overall balance between the budgets of the councils. Among other amendments, the bill would also broaden the responsibilities of the Science Council to permit it to undertake a more prominent role in providing public information and advice on the effects of scientific research.

During the intense debate at second reading, members of both the NDP and PC parties pointed out that the proposed reorganization would be unproductive unless it were accompanied by a federal commitment to increased funding of research. PC science critic, Bill Kempling (Halton-Wentworth) has indicated that he will press the government to give the academic and research community an opportunity to express its views on the re-organization — an opportunity largely denied it during the drafting process. In anticipation of an examination of witnesses and briefs at the committee stage, he has invited the CAUT, among others, to respond to the government's proposals.

## Council of Ministers of Education

The Council, in attempting to convince the government that it can fulfill the role of the national forum on education proposed by the federal government (and incidentally, a condition of federal financing of post-secondary education) has decided to initiate the exchange of information and views between itself and the education community by inviting national education organizations, including the CAUT to submit comments on the OECD report, Reviews of National Policies for Education — Canada, by March 1977.

The Council has also initiated discussions with various groups on future meetings with the Council — either as a whole or with a group of its members. Two meetings, one with those organizations involved in elementary and secondary education, and the other on post-secondary matters, are tentatively scheduled for the early spring, and if found useful, a more permanent structure for such contacts will be considered. The initial meeting on post-secondary education is expected to be informal with two or three representatives from the CAUT, AUCC and ACCC (Association of Canadian Community Colleges). There will be an opportunity for the prior submission of brief statements.

## New Secretary of MOSST

The federal government recently announced the appointment of Mr. L. Denis Hudon as Secretary of MOSST, replacing Dr. M. J. LeClair who has transferred to Treasury Board. He was Deputy Minister in the Department of Agriculture before joining MOSST. During his relatively brief tenure with MOSST, Dr. LeClair, a qualified physician, and formerly with the Department of Health and Welfare, undertook a massive reorganization of the department which resulted in a turnover of approximately 30-40% of the senior personnel. As Secretary of the Treasury Board, and one of the senior ranking deputy ministers in the federal government, Dr. LeClair will be responsible for the entire Secretariat.

# Echos d'Ottawa

Jill Greenwell (ACPU)

## Nouveau bill sur l'immigration

Le nouveau bill sur l'immigration (C-24) renferme un énoncé des objectifs fondamentaux de la législation canadienne sur l'immigration, y compris la réunification des familles, la non-discrimination, le statut des réfugiés, et la promotion des buts d'ordre économique, social, démographique et culturel du Canada. Les interdictions frappant certaines catégories sont supprimées (les épileptiques, par exemple, seront admissibles sans permis ministériel) et de nouvelles dispositions assurent à ceux à qui il n'est pas permis d'entrer au pays une enquête d'immigration complète et impartiale menée par des "adjudicateurs" spécialement formés. L'irrévocabilité des dispositions actuelles relatives à la déportation sera atténuée parce que les autorités pourront, dans des circonstances particulières, émettre des "ordonnances d'exclusion" qui n'interdiront l'admission au Canada que pour une année. Le bill permet aussi de traiter ceux qui sont détenus en vertu de la loi. Le bill insiste à nouveau sur la double compétence en matière d'immigration aux termes de l'Acte de l'Amérique du Nord britannique. Le ministre sera tenu dorénavant de consulter les provinces sur le volume, la répartition et l'implantation du mouvement immigratoire et d'annoncer annuellement des "niveaux d'immigration" (contingents).

## Reorganisation des conseils subventionnaires

La législation si longuement attendue sur la restructuration des conseils subventionnaires (bill C-26 — Loi concernant la réorganisation de certaines activités scientifiques du gouvernement du Canada) a été présentée au nom du Premier ministre le 2 décembre et lue pour la seconde fois le 13. Le bill, s'il est adopté, créera un nouveau Conseil de recherches en sciences sociales et sur les humanités et laissera le Conseil des Arts du Canada se concentrer sur le soutien des arts. Un nouveau Conseil de recherches en sciences naturelles et en génie assumera la fonction de subventionnement du C.N.R., ce qui permettra à ce dernier de se concentrer sur la gestion de ses laboratoires ainsi que sur les programmes de soutien de la recherche et du développement industriels et sur les programmes nationaux d'information connexes. Le bill modifie la loi sur le C.N.R. afin de faciliter la recherche et la formation dans le domaine de la prestation des soins de santé. La nouvelle structure place les trois conseils subventionnaires de la recherche universitaire sur le même pied statutaire, c'est-à-dire qu'il en fait des sociétés de la Couronne ministérielles comptables aux ministres désignés. Même si cela n'est pas spécifié dans le bill, le gouvernement fédéral établira aussi un organisme de consultation et de coordination dénommé Comité de coordination inter-conseils (présidé par le secrétaire du MEST et comprenant les présidents des conseils subventionnaires). Le Comité s'occupera de problèmes intéressant les trois conseils, assurera le subventionnement de toutes les disciplines reconnues et de la recherche interdisciplinaire, harmonisera les pratiques de subventionnement et formulera des recommandations au ministre du MEST pour ce qui est d'assurer l'équilibre général entre les budgets des conseils. Le bill, entre autres modifications, élargira aussi les responsabilités du Conseil des sciences afin de lui permettre de jouer un rôle plus marqué dans la communication de renseignements et d'avis sur les effets de la recherche scientifique.

Au cours des débats intenses de la seconde lecture, des députés néo-démocrates et conservateurs-progressistes ont signalé que la réorganisation serait inféconde à moins que le gouvernement fédéral s'engage à accroître le financement de la recherche. Le critique scientifique c.-p. Bill Kempling (Halton-Wentworth) a dit qu'il va demander au gouvernement de donner à la collectivité du professorat et de la recherche l'occasion d'exprimer ses vues sur la réorganisation, occasion qui lui a été en grande partie refusée durant la rédaction du bill. En prévision d'une interrogation de témoins et de l'examen de mémoires à l'étape de l'étude en comité, il a invité l'ACPU, entre autres, à dire ce qu'elle pense des propositions du gouvernement.

## Conseil des ministres de l'éducation

Le Conseil, afin de convaincre le gouvernement qu'il peut jouer le rôle de forum national de l'enseignement dont le gouvernement a proposé la création (et qui, incidemment, est une condition du financement fédéral de l'enseignement postsecondaire), a décidé d'amorcer l'échange de renseignements et de vues entre lui et la collectivité éducative en invitant les organismes éducatifs nationaux, y compris l'ACPU, à présenter des observations sur le rapport de l'O.C.D.E., Revues des politiques nationales de l'enseignement — Canada, pour mars 1977.

Le Conseil a aussi institué des discussions avec divers groupements sur des réunions futures à tenir avec lui sur un pied plénier ou partiel. Deux réunions, l'une avec les organismes s'occupant d'enseignement élémentaire et secondaire et l'autre sur des questions d'enseignement postsecondaire, sont provisoirement prévues pour le début du printemps; si elles se révèlent utiles, le Conseil avisera à établir une structure plus permanente pour ces contacts. La première réunion sur l'enseignement postsecondaire doit revêtir un caractère officieux et grouper deux ou trois représentants de l'ACPU, de l'AUC et de l'ACC (Association des collèges communautaires du Canada). On aura l'occasion de présenter préalablement de brèves déclarations.

## Nouveau secrétaire du MEST

Le gouvernement fédéral a récemment annoncé la nomination de M. L.-Denis Hudon comme Secrétaire du MEST à la place du D<sup>r</sup> J. LeClair, passé au Conseil du Trésor. M. Hudon était sous-ministre à l'Agriculture avant de se joindre au MEST. Durant son séjour relativement bref au MEST, le D<sup>r</sup> LeClair, qui était précédemment au ministère de la Santé nationale et du Bien-être social, a entrepris une réorganisation massive du ministère qui a amené le roulement d'environ 30-40 % des cadres supérieurs. Comme Secrétaire du Conseil du Trésor, et en tant qu'un des sous-ministres de rang supérieur au gouvernement fédéral, le D<sup>r</sup> LeClair sera responsable de tout le Secrétariat.



# The Vatican or the University — Who is to set policy for University of Montreal faculty of theology?

A long simmering problem has surfaced at the Université de Montréal in connection with the university's faculty of theology. The faculty is both an ordinary university faculty and an ecclesiastical one and as such is subject to certain norms established by authorities of the Roman Catholic Church.

Under such circumstances, it would be natural to expect problems of academic freedom to surface. As Dominique Clift, writing recently in "The Montreal Star" pointed out, the doctrinal control exercised by the Church authorities on the activities of the faculty might prove to be difficult to reconcile with the concept of academic freedom and independence which habitually prevail.

Trouble arose, however, from an entirely different direction, and the problem is closely related, according to Clift, to the thorough changes in religious attitudes which have taken place in Quebec over the last two decades, as cultural and social institutions in Quebec gradually asserted their independence from ecclesiastical control and influence.

As the authority of the Church waned, and as both provincial and federal governments began assuming most of the costs for social services, including education, religious orders gradually stepped aside assuming a more marginal role in Quebec society. Increasingly, they began facing not only problems of recruitment but also the trend towards resignations by their members.

The effect was felt by the Université de Montréal, where many professors at the faculty of theology are former priests who had permission to leave their orders and to marry. The current situation flies in the face of Vatican directives, which require that a so-called ecclesiastical faculty be staffed exclusively by priests who still retain their vows of chastity.

It is with the aim of obtaining a revision of these regulations (particularly as they pertain to the keeping of former priests on staff) agreed to in 1967, that the university authorities, backed by the Archbishop of Montreal, approached the Vatican.

University proposals encapsulated two possible solutions. One offered to cut all ties between the Vatican and the faculty of theology, thus rendering the faculty a non-canonical school of Catholic theology. The other aimed at the setting up of a separate faculty of theology under the direct leadership of the church, charged with the training of priests, brothers, nuns, but affiliated with the university.

The Vatican reply, a flat no, stunned the university.

The answer, penned by Cardinal Gabriel Garrone read in part: "A married priest represents, independent of his personal wishes, an objective denial of the importance of the celibate state."

"Despite his best intentions, he can not objectively educate his students to accept and practice the consecrated celibate state."

"The presence of these priests in teaching theology constitutes an offence and dishonour for the students."

"These priests are influenced and morally deformed by the conditions of their new life and economic state."

The report denied the validity of the university proposal and added that the problem could be alleviated by rewriting the charter of the faculty. The Vatican suggested that the moderator of the faculty (the archbishop) renounce his right to name two directors to the university council. It called on the moderator to renounce his right to directly appoint professors, but instead offered him veto power over the list of nominations approved by the university authorities.

It suggested that the dean of the faculty become the moderator's direct representative in university affairs and offered to set up procedures to distinguish between what constitutes research and what is teaching on the part of the professors and to determine when these two areas contravene moral order or church discipline.

Rome, it seems, considers university authorities as subordinates with respect to the operations of the faculty of theology.

Clearly, the university and faculty say, what is at stake is the university's independence and academic freedom, since the Vatican ruling on the status of laicised priests in the faculty of theology contravenes the status granted by the university to its teachers at all faculties.

Université de Montréal Rector Paul Lacoste said that he was sympathetic to the desire of authorities in Rome to "affirm the universal character of certain norms" but he hoped that the Vatican would reciprocate and "be sensitive to the constraints which exist today in a university which is publicly financed and which is established in a democratic and pluralistic society."

It certainly is true that the university would find it difficult to comply with the Vatican directives when forced to dismiss those special cases who are teaching in the department of theology. The moderator of the faculty, Archbishop Paul Gregoire, on the other hand, was not under such constraints last autumn when he refused to renew the contents of two former priests who are now married. Rather, he followed the 1972 orders from the Vatican which stated that married priests could not teach in Catholic institutions. In an aftermath of the non-renewals, the faculty dean, his assistant, and the treasurer of the faculty all resigned.

The situation has been widely debated at the university by all concerned. Here we reproduce views on the matter of some of the Université de Montréal's teaching and administrative personnel. These comments were originally published in "Le SGPUM" the official publication of the Syndicat Général des professeurs de l'Université de Montréal (Vol. 1., No. 2., 1976) *Israel Cinman*

## Bernard Charles *Department of Political Science*

Let us begin by stating that there is no relationship between the pursuit of truth and the civil or religious status of individuals.

The Catholic theologian, who considers himself to be of the Church, faces this reality, and it is at the root of his predicament — both personal (the consequences of being reduced to lay status) and professional (the ever-present possibility that he will be prohibited from teaching if his research and instruction do not meet with the approval of his superiors).

The University is directly committed to safeguarding academic freedom, because it is devoted to scientific research and the teaching of the sciences. It also has a training function, but the latter role is much less significant than the other two. This commitment stands independently of any dogma, whatever its nature, and against all authorities — religious or civil — who would attempt to shackle academic freedom. The witch hunt is the permanent temptation of those in authority.

The University is not an arm of the Church, nor the agent of its will. It has neither the competence nor the obligation to promote the Church's dogmas and regulations. It is not empowered to enforce the discipline of the Church. The civil authority, for its part, declines to do so. The theologian-university professor, because he belongs to two different institutions, may find himself in a difficult position. Is this a reason for the University to place itself in a position of dependency with respect to the Church? In the past such a situation could be explained historically, but how could it be justified now? On what basis?

What, then, does the future hold?

The legal agreement of 1967 is, to be sure, binding upon the University. Yet in how many instances is the document intended to deal with a situation that no longer exists? As early as 1969, the Deschêne Commission asked that the University withdraw from the agreement. That the Church should insist on maintaining the status quo in the face of everything, albeit with a few minor adjustments, is not surprising. But must the University tolerate this? To do so would be to perpetuate a situation that has become unacceptable, to leave certain human problems (such as the exclusion of professors) unresolved, and to disregard basic principles, in contempt of university standards and regulations. I repeat, the University is not the Church.

It is up to the University to withdraw from the 1967 agreement, to define, in consultation with its constituent parts, (and thus not merely with the professors of the existing faculty), a new type of faculty, and to establish it. Only then would it have to discuss the terms of an amicable transition with the religious authorities, if the latter wished to be a party to it. What type of faculty? In my opinion, the solution is to move in the direction of a faculty or rather a department of religious sciences, without canonical status or church affiliation, with a variety of programs, including one that could be explicitly devoted to Catholic theology. It would then be up to the Church to say whether such a program had its endorsement. It would have to do so outside the bounds of the University, as other organizations now do. But it would no longer have jurisdiction over either matters of instruction or the teaching staff. Could the Church not thus place its confidence in its theologians and trust that such a program of instruction would still deserve its outside endorsement?



Photo: Montreal Star — Canada Wide



**Louis Rousseau** *Head, Department of Religious Sciences, UQAM. President. Canadian Society for the Study of Religion*

In the field of religious sciences, the French-speaking population of the Montreal area has two university centres (U of M and UQAM) whose fields of study and epistemological perspectives are a continuation of the two approaches to religion that have acquired academic status in Western universities: one approach seeks to examine the faith of *one* religious community in particular (Catholicism) by situating itself, deliberately and critically, *within* the body of axiological presuppositions of this faith and by using all scientific resources considered relevant to it: this is theology; the other approach seeks to understand the faith of *all* the religious traditions of humanity by situating itself, deliberately and critically, *outside* the axiological presuppositions of each of these traditions in order to consider them with sympathy as the object of scientific analysis: this is religiously.

Going beyond the old quarrels between these two approaches to religion, recent developments in the dialogue have pointed the way toward reconvergence and the frank admission by both sides that when they abide by the normal rules of scientific research, both these approaches to the study of religion are worthy of the recognition of the authorities responsible for promoting university teaching and research. Now, following the "sudden and granitic" (to quote Claude Ryan) intervention of Rome in the evolution of the legal status of the Faculty of Theology, there is every reason to fear for the future of the discipline at the University of Montreal. It seems to me that if the definitions of theology and academic freedom contained in the Roman document were actually to be applied to an institution, they would probably cause the production of such a faculty to fall below the standards of academic legitimacy. This would be an enormous, probably irreversible loss, completely unacceptable for the Montreal community. It is heartening to note that the SGPUM, in the position that it has taken, is making a positive effort to prevent such an eventuality from occurring.

### Jean Martucci *Faculty of Theology*

In order to do justice to the theologians who have left the priesthood and to respect their status as professors, we could retain the Faculty of Theology, even with its Church affiliation, *provided* that we create within the University a *program of religious sciences*, in which ex-priest theologians, excluded from the Faculty of Theology because of the Roman regulation, could continue *their teaching and research*. The University has the power to create such a program, which, moreover, would meet real needs in the community. To judge from the Note from Rome, Church authorities would not object if a form of Catholic instruction were given in such a program, even by ex-priests, since it is only in the case of a *Faculty* providing a *complete* program of theology that Rome insists on adherence to Church law and application of its regulation. Ex-priest theologians could move from the Faculty of Theology to the religious sciences program, taking their courses and the vast majority of their students with them. The program could be administered by the Faculty of Theology, which already has significant elements of such a program, or by any other competent authority within the University. The program would in any event be clearly non-canonical and exempt from the application of the Roman regulation. The University does not even have to negotiate with Church authorities in order to create such a program.

It will be unfortunate if the University Assembly and the Board, taking the path of least resistance, decide *either* to exclude the Faculty from the University *or* to accept it reluctantly in the vague hope that perhaps someday things will change, since regulations and men are not eternal. To take either course would be to sidestep the problem, miss an opportunity to demonstrate creativity, and act in a manner unworthy of the University.

### Paul Lacoste *Rector, University of Montreal*

Whatever the objections raised, and whatever our personal preferences, the situation must be made clear. There is no possibility that in the short term, Rome will change its position on the essential points, and even if the University had acted otherwise, the results would not have been different. Moreover, a neutral faculty of religious sciences is not a substitute for the Faculty of Theology.

If the Faculty is to remain, as the professors wish, its existence must not lead to a recurrence of the same problems in the near future or a continuation of the uneasy situation that we have been experiencing. Professors and students must be able to work in a normal atmosphere, in spite of differences of principle and — I say this with deep regret — in spite of the personal sacrifices which may result from the existing arrangement.

Under these conditions — and here I am expressing my personal preference — I hope that the Faculty will remain. The importance and the role of theology, the vitality of our Faculty and the service to be rendered to the community justify this option. It is far better to preserve what is essential and keep our options open for the future than to create a situation that would probably be irreversible, and which would be to the detriment of all parties concerned. At this point, we must carry out the best possible reorganization of the Faculty, at Rome's invitation, and at the same time make provision for a separate program for religious sciences.

### Henri-François Gautrin *President, SGPUM*

The situation in theology from a union standpoint may in my opinion be summarized as follows:

(1) Church authorities have, by the Note from Rome, reaffirmed their desire to maintain legal ties with the Faculty of Theology and once again set out their position regarding the need for professors teaching theology to be ordained priests.

(2) Under the Labour Code, the SGPUM is certified to represent all professors at the University, including the theology professors, in their dealings with a single employer, namely, the University of Montreal. The union will be required to negotiate the working conditions of all professors, including those in theology; it is clear that under a collective agreement it would be inadmissible that a colleague could be dismissed at the discretion of a single individual, even if the latter should be a bishop (who unfrocks the colleague in question).

(3) Under the Labour Code, the University is the only employer of the theology professors. It must therefore obtain from Church authorities the power to negotiate the conditions for applying canonical standards.

(4) The University must negotiate with Church authorities so that power can be delegated either to the Rector or the Dean of the Faculty of Theology, if it wishes to be able to negotiate with the union in good faith.

### René J. A. Lévesque *Dean, Faculty of Arts and Science*

If the Note from Rome has aroused a certain amount of consternation within the university community, this is because it is in complete disagreement with our conception of the University. The Note only serves to underscore a problem which was clearly evident even in the Charter, and it is surprising that this problem did not materialize earlier. According to the Note from Rome, it is the duty of teachers in the Faculty of Theology "to adhere faithfully to the official content of Catholic doctrine (substantial integrity of the program of instruction) and to the observance of the scientific method required by the very nature of the Catholic religion and theology (intrinsic function of the teacher)". No professor, dean or administrator would normally accept the imposition of such doctrinal constraints on a university teacher. Academic freedom has a very specific meaning, and cannot be interpreted in various ways depending on the circumstances. A lay university cannot afford to accept indefinitely the subjection of a portion of its teaching staff and its programs to an outside authority.

This statement of principle must, of course, be moderated by the circumstances and the history of our University. And yet, in my opinion, there can be no question of accepting the authority of Rome in the hope that in time, changes in attitudes will make it possible for the Faculty of Theology to bring its teaching and research into conformity with the spirit of the University. A stand as categorical as the one taken by Rome invites us to defend our own beliefs with equal vigour.

Even if the University Assembly took as radical position as the one suggested above, at least a year or two would elapse before this decision could be implemented. This would allow us enough time to develop a structure that would be favourable to the teaching of religious sciences and would enable theology professors wishing to continue working within the University to do so.

### Jean-Paul Audet *Department of Philosophy*

A number of us are wondering about the future of the Faculty of Theology at the University of Montreal. And for good reason. What will its future be? It is my belief that it will remain open, in spite of the deep disappointment caused by the Note from Rome. The University administration has expressed its feelings on the matter with a degree of clarity that should reassure even the most worried: it will not give in unless it is forced to do so. It remains to be seen what the reaction of the university community itself will be. It is the will of the University Assembly that will be decisive here. But from what I know of this body, I do not have the impression that it will, in the end, act favourably on a radical recommendation, which might lead to abandoning the Faculty of Theology to its fate. It can be expected that there will be a certain amount of pressure in this direction, but it is extremely doubtful that this will find favour with the majority. If such were to be the case, the trend would already be perceptible. It is my feeling that there was scarcely any evidence of such a trend in the last debate on the matter. From the visitors' gallery, I had, rather, the impression that most of the members were waiting for clarification and continuing to hope that all was not lost.

In the short term, the future of the Faculty of Theology at the University of Montreal is very likely to bear a close resemblance to its recent past, except for a serious aggravation of the malaise and the difficulties that had led to the proposal of a change of status. On the part of the Archbishop of Montreal, as well as on the part of Rome, which gave the Archbishop its support as we know, it would be a serious illusion to believe that the whole question will be dropped and forgotten, in a matter of such vital importance to the teaching staff of the Faculty. The status quo is not tolerated; it is not accepted. It cannot be. It will continue to be changed. In any case, this is the only possible solution. Thus the wisest course of action, for both sides, is to keep the channels of communication open. The future of the Faculty of Theology of the University of Montreal is at stake. A hypothesis was proposed; Rome replied with a thesis — one which, moreover, was quite ill-conceived. We persist in believing that in politics, the only useful instrument is the hypothesis, even though the thesis may momentarily appear to triumph. Freedom cannot be exercised, nor the common will given effective expression, under other conditions.



Photo, Montreal Star — Canada Wide



# Faculty Salaries and the Issue of Differentials

## Joseph Rose

CAUT generally supports the notion of a single bargaining unit for full-time faculty because all university faculty share a community of interest and more fragmented units are likely to create instability in university labour relations. One problem which faculty associations face with comprehensive bargaining units is the determination of salary differentials for different faculties within the university. While most professors of similar rank are likely to have received similar training and perform comparable tasks and functions, they are not all paid the same salary. Salary differentials exist among faculties (and even within some faculties) and the question of how a local association can represent these diverse interests and still maintain the support of all its constituents is a serious one.

Salary differentials may be the result of many factors, including:

- (i) current and historic market forces in the form of non-university employment opportunities or the demand for various disciplines within universities, and
- (ii) political decisions by university administrators. Market-related differentials can be justified on the grounds that they may provide a means of attracting and retaining talented faculty members. Other bases of salary differentials appear less justified and inconsistent with collective bargaining. Therefore, it is necessary to determine how collective bargaining can create a system for establishing salary differentials on rational and objective rather than on subjective or political grounds.

Before turning to specific proposals, and an examination of U.S. experience, a word of caution is necessary. It is recognized that, once certified, the local faculty association is the *exclusive* bargaining agent for professors. The association, alone, has the legal right to negotiate salaries, hours and other conditions of employment. Because certification often produces interneine conflict among faculty members, it should be recognized that the *formulation* of collective bargaining demands will be no less of a challenge to those within the association who desire to maintain harmony and minimize discontent. The question of salary differentials is a potentially divisive issue. After all, how does one explain to a new Ph.D. in one discipline that he or she is worth less than a new Ph.D. in another? The point to be stressed is that some people will be repelled by salary differentials regardless of how objectively they are determined. Although dissension over this issue cannot be completely eliminated, it can be minimized if steps are taken to ensure the broadest and fullest representation of faculty in the collective bargaining process.

## Procedures for Negotiating Salary Differentials

### Ratification Veto

One mechanism for handling the salary differential problem is to give certain sub-groups within the bargaining unit separate ratification votes on the proposed collective agreement. In 1976, this approach was adopted by the United Automobile Workers in

*L'ACPU appuie généralement l'idée d'une seule unité de négociation pour les professeurs à plein temps parce que tous les professeurs d'université partagent des intérêts communs et que des unités plus fragmentées sont susceptibles de créer de l'instabilité dans les relations de travail universitaires. Cependant, selon le Pr Joseph Rose, un problème qui se pose aux associations de professeurs dans le cas des unités de négociation omnivalentes consiste à déterminer des différences de salaire à l'égard de professeurs différents au sein de la même université.*

*Le Pr Rose explique certains facteurs qui ont suscité des différences de salaire et formule un certain nombre de propositions susceptibles d'amener la création d'un système d'établissement des différences de salaire sur des bases rationnelles et objectives plutôt que subjectives ou politiques.*

response to greater demands for autonomy from skilled workers. Skilled and production workers in the union have "separate ratification balloting" and either group can reject a proposed collective agreement. Since the skilled tradesmen are outnumbered 6 to 1, this procedure should give them substantial power and influence in negotiations. ("Skilled Auto Workers Win the Right to Veto", *Business Week*, March 1, 1976, p. 17).

Such an approach could be adopted for faculty by giving those faculty groups who might be the beneficiaries of salary differentials, e.g. professional schools, a separate vote (and conceivably even veto power) in ratifying collective agreements. By granting veto power to some segments of the faculty, such groups would be protected against efforts by the faculty association and/or the administration to level salaries within the university. The major criticism of such an approach is that it gives too much power to a small segment of the faculty and that it ensures that there will be no change even if the market changes and the differential is no longer warranted. The imposition of minority will on the majority might also be viewed as undemocratic. A purely advisory vote might prove to be meaningless exercise and stimulate restlessness among faculties. For these and other obvious reasons I do not favour this alternative.

### Joint Committee Approach

Another approach would involve establishing a joint committee of the faculty association and the Board to study salary differentials. Their terms of reference would include: (1) determining what the differentials are<sup>1</sup>; (2) determining whether the differentials reflect labour market conditions or other factors; (3) monitoring changes in conditions which might affect salaries; and (4) setting salary differentials among faculties. After the committee's report is completed, it could be incorporated into the collective agreement. Once differentials are established, they could be monitored

1. While this will be determined on a campus-wide basis, CAUT should attempt to gather and distribute data pertaining to salary differentials on a national, regional and provincial basis. In addition, it seems that some form of co-ordinated effort is required to monitor shifts in labour market conditions, both nationally and regionally.

and, if necessary, revised in subsequent collective agreements.

This procedure can be characterized as a form of integrated bargaining, in that the faculty association and the University are seeking to study and resolve a problem over which there is no fundamental conflict of objectives. Its major attribute is that it provides for continuous bargaining on a university-wide issue. For this approach to be effective the faculty association's committee members would have to be representative of the faculty as a whole, otherwise intra-faculty disputes might arise over the fairness of salary differentials.

### Faculty Sub-Groupings

A third way to handle salary negotiations consists of dividing the faculty into a number of "relatively" homogeneous sub-groups. Each group would then form its own collective bargaining subcommittee. The faculty association's collective bargaining committee would be responsible for establishing policy guidelines for negotiations and soliciting opinions from individual faculties. It would also be responsible for co-ordinating inter-faculty bargaining agendas. The subcommittees would also be responsible for formulating salary needs based on their assessments of labour market conditions. (This contrasts with the joint committee proposal, in that sub-groups would determine what their relationship to the salary norm is). The collective bargaining committee would then have the responsibility of integrating these differentials into their general salary demands.

This approach has some merit. It ensures the full participation of groups which may be worried about the "levelling" affect of collective bargaining on faculty salaries. Furthermore, it could be argued that those in a specialized profession, e.g., law, medicine, are best equipped to assess their labour market value. On the other hand, there may be some difficulties with this proposal. First, some would question whether such a procedure would be as objective as the joint committee approach. Certainly there would seem to be a very real temptation for some faculty groups to inflate their market value. A second problem is organizational. The faculty association's collective bargaining committee would be faced with an awesome task of co-ordinating bargaining demands. This procedure would become increasingly difficult in larger universities.

### Individual Differentials

A fourth approach would be to grant market supplements on an individual basis as is done at the University of Alberta. Under this system, individual faculty members would have to prove to market supplements committee<sup>2</sup> "that he or she could earn more money actually practising the profession rather than teaching it" (David C. Norwood, "Market Supplements: What Are They and How Good Are They", *University of Alberta Magazine-New Trail*, September, 1975, p. 7.) Group applications are not contemplated and individual faculty members must substantiate their net professional income (within and outside the university) as well as provide a statement of what their professional income would be if they were employed full-time in their profession.

The major limitation of this approach, along with the arrangement contained in the Temple University collective agreement, is that it appears to run counter to the philosophy of collective bargaining. A faculty association which has been granted exclusive bargaining agent status should assume responsibility for negotiating market differentials rather than deferring to individual members. There are other problems with this approach including:

- (i) how does one deal with abuses of such a proposal?, e.g. the faculty member who solicits job offers for the purpose of justifying a higher differential;
- (ii) how does one handle the case of the number of professional faculty who cannot justify a market

*Cont'd on p. 12*

2. This committee is composed of the President, Vice-President (Finance and Administration), President of AASUA, and two faculty members.



## Where Are We In Retirement Policies?

Joan C. Brown, **HOW MUCH CHOICE? Retirement Policies in Canada.** The Canadian Council on Social Development, Ottawa, November 1975. 285 pages including an extensive bibliography. \$5.00

As the report itself makes clear, the study did not involve any new research but rather was designed to bring together existing Canadian data and literature in order to see "where we are at" in Canada in knowledge about our own situation and its policy development. It does this very well, making conveniently available in one document information for which one must otherwise consult a great variety of sources. Probably because the author was engaged by the Council specifically to do this job the report appears to have been prepared within a relatively short period of time and thus is more up to date than many such studies.

Reuben Baetz, Executive Director of CCSD, in his Foreword makes a number of points which will be of interest to CAUT members as indicated in the following quotations:

"If the best things in life are free, the report makes it abundantly clear that early retirement is not one of them."

"Indexing to the cost of living is seen as a tremendous advantage."

"The report concludes that pensions are indeed deferred earnings, and that this is a generally accepted principle, although it is still honored as much in the breach as in the observance."

In the "introduction" it is indicated that the proportion of the population in the Canadian labour force will remain fairly stable over the next 25 years with the increase in the over 65s being slightly more than offset by decreases in the proportion of dependent children so that the total dependency ratio may actually

decrease. However longer life expectancies suggest that the numbers of those over 75 will more than double.

Part one, "Work and Retirement", deals with the factors governing the retirement decision and possibly policy choices. It is indicated that 65 is the typical age of retirement for employees and that "the right to work barely exists for the over 65s in Canada to-day". Further there is a strong trend toward retirement between 60 and 65. The report considers that 65 has been adopted as the "normal" retirement age without any clear determination of its logic. What is thought to be desirable is better provision for people to select an appropriate retirement age between 60 to 70.

In part two, "Retirement Income", there is a detailed examination of the six layers or tiers of Canada's pension system; the private pension system, personal savings, Old Age Security, CQPP, Guaranteed Income Supplement, and provincial supplementation plans. The report states:

"Many of the assumptions upon which our present pension policies are based show little evidence of clear thinking by Canadian policy-makers on these issues and little attempt has been made to present them clearly and fairly to the public."

The report does not consider that the private pension system works satisfactorily because of the relatively small portion of the working population that is covered by private plans. However this conclusion has already been criticized by private sector spokesman on the ground that no allowance was made for the relatively large sector of the labour force that is quite young and possibly should not be required to join pension plans in their early years of employment. However it is more difficult to challenge the report's criticisms of private plans because of such things as delayed vesting which may well leave workers who change employers

frequently with little or no pension from private plans even though they have worked all their lives. It is for this reason, among others that many people favour increasing the relative importance of CQPP and OAS in the pension package. This Part also considers "Issues in Pension Planning" (including such questions as "Who pays for Pensions?" and "Possible Policy Directions"). On page 102 it is noted that under unit benefit plans employees would pay the full cost of their accruing pension up to about age 35; only beyond that age would any employer contribution be required.

Part Three, "Living in Retirement" deals with such matters as special tax treatment for the elderly and more particularly the special housing and service needs of this group.

Part Four, "Integrated Retirement Policies", looks to the future and considers particularly the question of the relative proportion of our resources that should be devoted to the retired. Consideration is given to not only adjusting pensions for increases in the cost of living but also to adjusting them to permit the retired to share in increases in productivity in the economy.

The study was not limited to published material. A wide variety of individuals and organizations across Canada were consulted to determine their views about retirement needs and all are listed in the report.

Finally there is an Appendix — by Kevin Collins of the CCSD staff — which provides an excellent summary of the development of the Canada Pension Plan and particularly the possible conflicts between its function as a provider of pensions and its function as a source of investment funds for the provinces. Consideration is given to the decisions that must be made before the end of the century about future funding of the plan since the existing contribution rates will not be sufficient to pay pensions, even on a pay as you go basis, by about 1990.

E.D.Maher

## Easy to write — but will it be easy to implement?

**Herself/Elle-même: the Report of the Nova Scotia Task Force on the Status of Women.** Halifax, 1976. Pp.91.

A Task Force on the status of women was established by the Nova Scotia government in April 1975. Chaired by Dr. Mairi St. John Macdonald, this seven member group set itself the very laudable task of reporting to the government within a year. Consequently, their report, entitled **Herself/Elle-Même**, was made available to the government and the people of Nova Scotia last Spring.

In its terms of reference, the Task Force was to report on the status of women in Nova Scotia and to make recommendations for improving that status where necessary. The Task Force was also instructed to study the Report of the Royal Commission on the Status of Women in Canada (1970) in order to suggest to the provincial government which recommendations were specifically within its jurisdiction and should be implemented. Indeed, the list of such recommendations in Appendix B of the report show that the Nova Scotia government has not implemented or only partially implemented most of the forty-six recommendations made by the Royal Commission which do come within its jurisdiction. If one needed any evidence to convince people of the necessity of the Task Force, the documentation in Appendix B should be sufficient to demonstrate to even the most sceptical that the status of women has not been of high priority to this provincial government.

The report of the Task Force is divided into eight areas of concern and puts forward ninety-five major recommendations. Thus there are recommendations for

women who work in the home and for those who work outside; there are recommendations about child care and about opportunities for learning and further recommendations which deal with support services, health care, the law and the participation of women in the community. Taken together, the recommendations cover a very large area of our lives, are very varied and differ greatly with regard to their scope and the impact they are likely to have if implemented. For example, in the chapter entitled "Well-Being", recommendations deal specifically with the training of medical personnel at Dalhousie Medical School and with a call for research in particular areas such as male contraceptives and patterns of mental illness. Recommendations are also made about access for all women to adequate gynecological care, about the establishment of Well Women's Clinics and the necessity of eliminating sex-biased advertising by drug companies. The Task Force also recommends that the provincial government "urge the federal government to repeal those sections of the Criminal Code relating to abortion",<sup>1</sup> suggests that the provincial Departments of Education ensure that there are adequate sports and recreational facilities for women and that "the cost of yearly complete physical examinations be covered by M.S.I. (medicare)".<sup>2</sup> (This last recommendation is undoubtedly a shock to most Nova Scotians as they were happily ignorant of the fact that such examinations are not covered by M.S.I.) These examples are an indication of the sorts of recommendations made by the Task Force, of their complexity and scope and of the fact that if the recommendations are to be implemented virtually every area of government will have to be

involved. One might argue that writing the report was the easy part and that the real work will be to get it implemented.

The job of any Task Force is in many ways an unenviable one. While the possibility of making important suggestions to the government must be a challenging and exciting prospect, one must also be constantly aware of the likelihood that particular recommendations will not be acceptable to a government for either ideological or financial reasons. Should one strive for the utopian ideal in very short order or should the recommendations be directed towards a more gradual evolution of the society in the hope that the government and the public will support such measures? In so far as the report will be seen by some people as too radical and by others as too conservative and not sufficiently far reaching, one would suspect that the Task Force has made a good assessment of where Nova Scotians stand on these issues. For instance, the recommendations on the co-ownership of matrimonial property will be unsettling and threatening to some who see such issues as being a male prerogative, while for others the suggestion that the legal changes (with the exception of the co-ownership of the family home) should not be retroactive but only apply to marriages taking place after the passage of law, will be seen as an unnecessarily weak position.

The Task Force undertook no new research except in relation to the Nova Scotia statutes which should be altered so that they apply equally to all people regardless of sex and the fact that the people of the province were invited to make their view known to the Task Force. To this end 49 public and private meetings were held throughout the province, 60 work sessions were organized and approximately 300 submissions were received. Given the limited time and resources of the Task Force, the decision to seek the opinions of the people in the province was correct in that the one thing about which nothing was known was what a broad

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Herself... from p. 11

range of Nova Scotians thought about the status of women. Nevertheless, in reading the report one is constantly reminded that there are issues about which we know very little. The report, therefore, has to act as an impetus to further research because overwhelmingly the questions are how and why did women get into such disadvantaged positions, how are these circumstances going to be changed and what will be the consequences? Those of us engaged in academic pursuits are only too well aware that we do not have the answers to these questions and yet they are basic to any fundamental and lasting improvement in women's status.

Although we are a long way from answering such problems, the attention and research that has been directed to the status of women in recent years has affected our views and ideas. This report, for instance, does show a significant advance over the assumptions which were implicit in the Royal Commission's Report. While both see the present position of women as a consequence of the social and cultural traditions of the society in which we live, the Nova Scotia report does not share the assumption "that the present activities of and rewards for men are more interesting, more valuable, and more desirable than the present activities of and rewards for women. The unstated objective is to bring women up to the level of men and not — though now and again the possibility is skirted — to create equivalence in status and rewards for different styles and talents".<sup>3</sup> In the Working Principles listed by the Task Force members and in the recommendations to the government it is very clear that the concern is to recognize a diversity of life styles and abilities and not to implicitly suggest that the only viable alternative for women is to enter the paid labour force. The guiding principle is that people should be able to choose their life styles but that those decisions have to involve real choices and are not to be decided by default because there are inadequate support services, lack of opportunities, prejudice or discriminatory legal arrangements. It is these shortcomings that the Task Force set out to rectify in order that women may truly be able to choose between attainable alternatives. Given this orientation the very diversified recommendations are sensible. Changes in family law would recognize the contributions made by homemakers, whilst changes in fringe benefits, equal pay legislation and affirmative action plans would take



away some of the disadvantages which women in the labour force face. Opportunities for education and training, care of young children, access to medical care and the like are essential if women are to make a full contribution to Nova Scotia irrespective of the life style they choose.

I think that most people will be impressed by the report's fair and reasonable recommendations; the immediate question is whether the government will be favourably inclined towards implementing them.

#### About Our Reviewers . . . . .

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#### Differentials... from p. 10.

- differential simply because they are not licensed to practise their profession in the province where they live?;
- (iii) or the administration that colludes with individuals or groups for reasons other than market conditions.

#### U.S. Experience

Faculty unions in the U.S. have had only marginal experience negotiating salary differentials based on market factors. The AAUP advises us that it has no guidelines for local affiliates with respect to this issue and that the Oakland University Faculty Association (Michigan) is its only affiliate which negotiates salary by discipline. An examination of this collective agreement as well as the one at Temple University, which incorporates a system of establishing salary differentials, reveals that market factors are only indirectly incorporated into university structures.

At Oakland University three types of differentials are built into the salary schedule. These include: (1) a step system which establishes a salary minimum for each academic rank and years of service in that rank; (2) departmental factors designed "to reflect market differentials in salaries of academic disciplines and also to reflect our administration's assessment of the relative merits of our departments"; and (3) a personal merit factor to be determined by department members. Salary is computed by multiplying these three components.

At Oakland University inter-department differentials do not in fact represent market differentials. The first collective agreement at Oakland University contained department-school differentials which were quite elaborate (to the nearest one-thousandth of a decimal point). These differentials were unilaterally determined by the university administration and simply reflected existing differentials among departments at that time. It was generally believed that differentials approximated market conditions, although there is no evidence of an actual study of the market for various disciplines.

In addition to having been determined by the administration, the department-school differentials are not subject to the grievance procedure unless altered by the University.

Differentials among disciplines have changed, if ever so slightly, over time. These shifts reflect more of an "administrative judgment about departments than current market trends". The phrase "administrative judgement" refers to whether a department has done a good job; no specific criteria exist for determining these differentials. The AAUP has recommended and the administration has concurred in raising the department-school factor for the lower-ranked groups. This has been done without affecting the total revenue allocation available for these differentials.

It appears that the process of determining these differentials has not been altered by the introduction of collective bargaining. Some segments of the university have successfully advanced the salaries of their faculty by arguing for higher differentials. For example, an assistant dean who happens to be an economist, has been able to negotiate and maintain the highest differential for the School of Economics and Management. Thus the calculation of department-school differentials probably reflects the internal politics of the university rather than providing a model for determining market differentials.

At Temple University, the faculty union has dealt with three types of salary differentials: sex, discipline and income level. Their main aim appears to be the elimination of inequities through the establishment of a fund to be administered by a faculty-university committee. The bargaining agent has attempted to improve lower-paid faculty salaries by establishing reasonable floors at each academic rank and has attempted to eliminate salary differentials among Temple's six colleges. At present there is no explicit policy for establishing salary differentials on the basis of labour market conditions.

#### Assessment

In this brief article, I have put forward four approaches to handling the salary differentials ques-

Perhaps because of this question, one of the most significant recommendations of the report is Recommendation 95 which states: "The Task Force recommends the establishment in Nova Scotia of a Ministry of State for the Status of Women, to give women a strong voice at the highest level of decision making in our province".<sup>4</sup> Such a recommendation arises, in part, from bitter experience. Governments are too prone to ignore the recommendations of their commissions and task forces. The feeling all too frequently seems to be that in having called for a report a government thinks that "the problem has been dealt with." (A prime example of this in Nova Scotia is the Royal Commission on Education, Public Services and Provincial-Municipal Relations, which after 3 years of study produced a 4 volume report in 1974 with over 1,400 recommendations, none of which have as yet been fully implemented.) The implementation of the report and the need for continuous improvements and changes are too readily ignored. Creating a special ministry would mean that there would be a representative in the cabinet whose prime responsibility is the status of women, rather than women being tacked on to some existing ministry as a secondary concern. One can already anticipate some of the counter arguments, particularly those relating to fiscal restraint. But perhaps the government could look long and hard at the Task Force's report before deciding that women's issues can again be assigned to, at best, a secondary position. What government can really say that issues which directly affect 50% of the population and indirectly the other 50% are not of top priority?

Read the report. It is interesting and challenging and constantly reminds us of how much remains to be done in understanding and promoting changes beneficial to women.

Susan M. Clark

#### NOTES

1. *Herself/Elle-Même*, Report of the Nova Scotia Task Force on the Status of Women, Halifax, 1976, p. 45.
2. *Ibid.*, p. 43.
3. Patricia Marchak, "A Critical Review of the Status of Women Report", *Canadian Review of Sociology and Anthropology*, Vol. 9, Feb. 1972, p. 73.
4. *Herself/Elle-Même*; *op. cit.*, p. 63.

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tion. I have also shown that faculty unions in the U.S. have not provided much guidance for establishing guidelines in Canada. As noted above, this is a potentially divisive issue because it may seem inequitable that some faculty members, with similar qualifications and performing similar functions, are paid more than others.

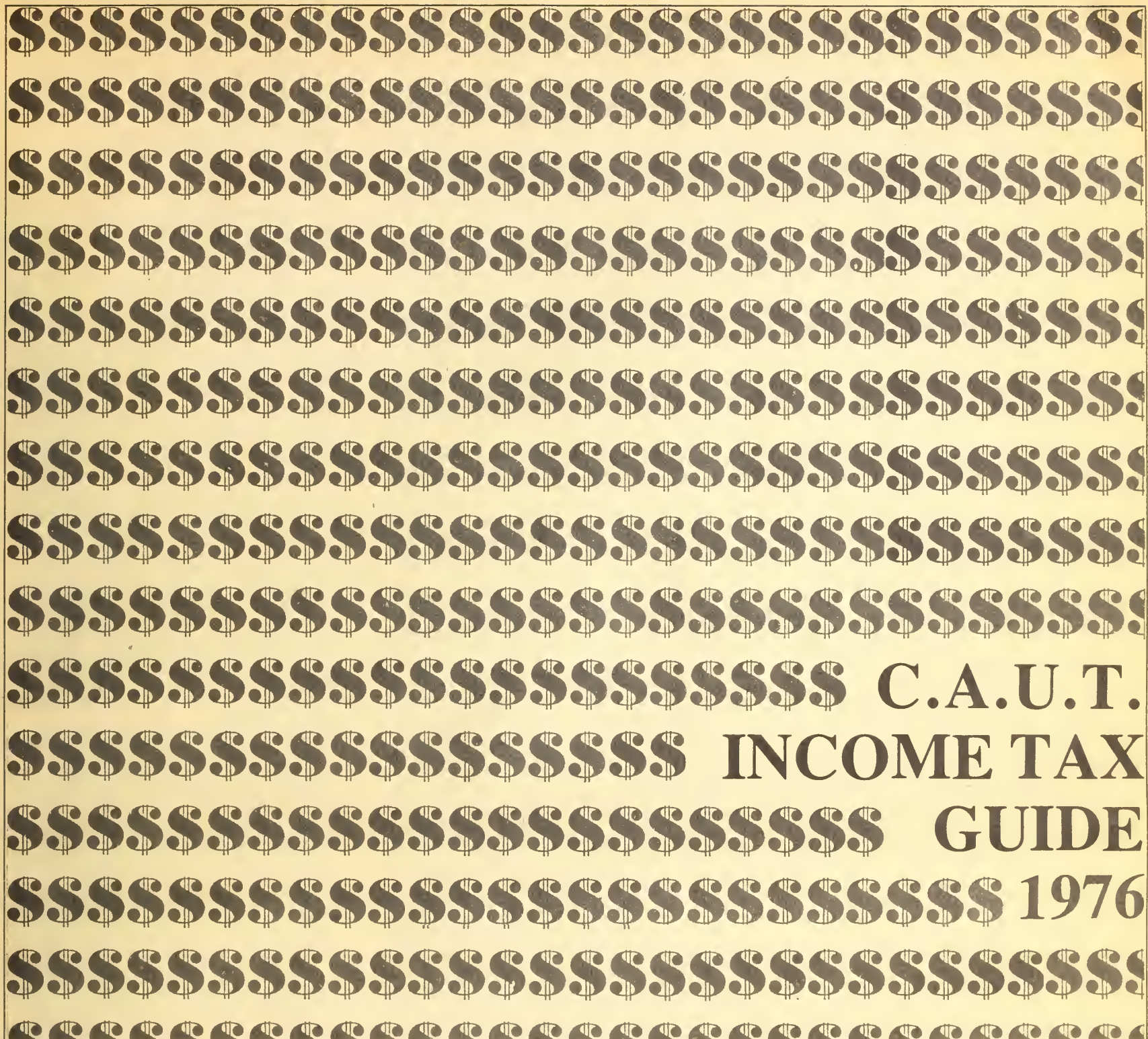
It would appear that an assessment of these approaches should be based on three interrelated principles:

- (i) The determination of salary differentials must be made objectively and not be subject to bias or political manoeuvring.
- (ii) The faculty association's collective bargaining committee must be as broadly and democratically based as possible. This may entail representation from each faculty and some form of proportional weighting.
- (iii) The acceptability of salary differentials will be increased by a procedure embracing the two principles listed above. This is because professors will realize that collective bargaining represents a more objective procedure for determining salary differentials and that they will have had a chance to participate in the decision-making process which establishes these differentials.

In conclusion, the joint committee approach, as outlined above, seems to be best suited to meeting the test of objectivity. If full representation can be achieved under this scheme, it will likely meet with acceptance. The faculty sub-grouping alternative may be a suitable approach in a number of smaller universities which have no professional schools. As for the other two proposals, ratification veto and individual bargaining, it appears that neither of these approaches satisfies the conditions listed above.

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# C.A.U.T. INCOME TAX GUIDE 1976

## Preface Notes

1. All references are to the Income Tax Act except where otherwise stated.
2. The abbreviation "Rev. Can. Tax" has been used for Revenue Canada, Taxation.
3. The figures in square brackets refer to the corresponding section of the Income Tax Act of the Province of Quebec. (Chapter 23)
4. There is no withholding tax levied by the Province of Quebec on rental income of non-residents, hence there are no corresponding sections in the Income Tax Act of the Province of Quebec.
5. There is no treaty that binds the Province of Quebec with a foreign country. It is expected, however, that the P.Q. will follow the principles embodied in the treaties that Canada has signed and, consequently, will exempt income of non-residents which is exempted under a Canadian treaty.
6. Interpretation bulletins issued by Revenue Canada, Taxation will be referred to by the Department's issue number, i.e., "IT-221". Copies of these bulletins may be obtained from any District Taxation Office.

## The income tax consequences of the distinction between employment and business income

The Income Tax Act contains no statutory definition of "income" although Section 3 [23] does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

*Employment Income* is the teacher's salary or other remuneration received by him for the performance of duties arising from his "contract of service". (Sections 5 & 6 [26-27, 30-34]. Section 8 [53-73] describes the expenditures which may or may not be deducted from employment income. Deductions allowable from employment income are specifically limited to those enumerated in this section. (Subsection 8(2)) [53].

*Business Income* (Section 9) [74-76] includes all remuneration received by a teacher for professional services rendered under a "contract for services".

A professor may find it to his advantage to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions are permitted whereas the recipient of business income may generally deduct any reasonable expenses which were incurred for the purpose of earning the income, other than payments on account of capital. Amortization of capital costs is usually deductible in the form of capital cost allowances (depreciation).

## Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration for service. Fringe benefits are generally non-cash emoluments.

Revenue Canada, Taxation, issued Interpretation Bulletin IT-71, dated October 3, 1972 enumerating various common types of fringe benefits and indicating whether or not the value thereof should be included in the employee's income.

A study entitled "Income Tax Implications of Fringe Benefits" is available from CAUT or OCUFA.

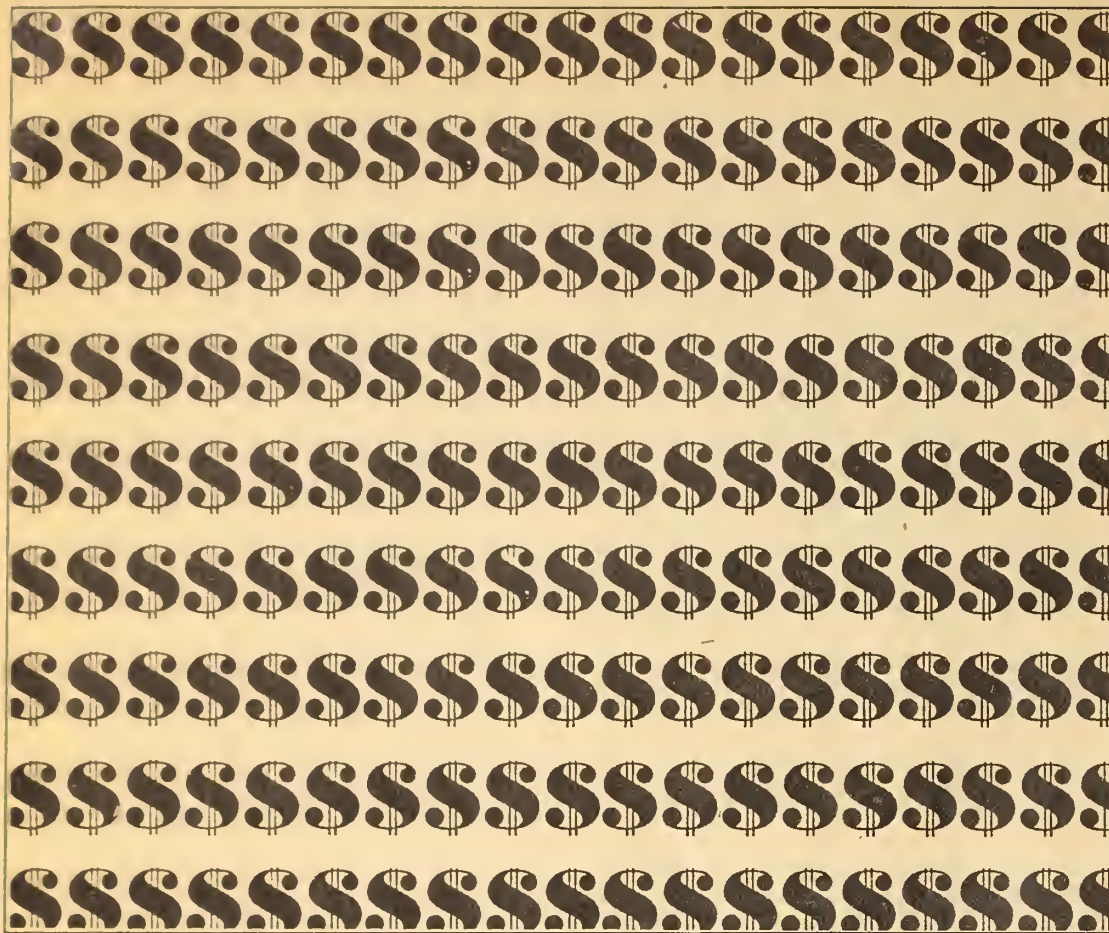
Examples of fringe benefits which must be included in income from employment are:

- a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans; (benefits received by employees from such plans are not taxable);
- b) allowances for personal or living expenses received from his employer;
- c) the cost of an employee's personal use of an automobile owned or leased by his employer;
- d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above for further details);
- e) that part of a premium paid by the university for group life insurance in excess of \$25,000;
- f) expense allowances for which the recipient is not required to account. (See "travelling expenses" below).

Examples of fringe benefits which need not be included in income are:

- a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- b) interest on loans where an employer lends money to an employee without interest or at an unusually low rate;
- c) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
- d) an employer's contributions to a private health services plan, including dental services for





employees as well as the value of benefits flowing from the plans;

- e) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- f) remission of tuition fees for courses taken by a university teacher or members of his family as long as the university does not issue receipts thereof;
- g) free parking provided for employees;
- h) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;
- i) the employer contributions to a wage loss replacement plan for employees. (See the study referred to above for full details.)

### Income from a business

Many teachers provide services for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary, a professor may derive income from royalties, consulting fees, writing, lectures, appearances on television or radio, all of which are usually classed as income from a business. In computing taxable income the teacher may deduct such expenses as are allowable from business income.

In addition to the above, a teacher may perform other services such as teaching summer or night courses which fall into a grey area between employment and business income.

Whether a contract of service or a contract for services exists will depend upon the facts of each case. Some of the factors which provide evidence of a contract for services are as follows:

- a) A contract of service generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).
- b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.
- d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

Many universities enter into separate contracts with teachers for these supplementary services.

Where a university pays for such on invoice through accounts payable, or reports the income on the T4A [TP4A] form rather than on the T4 [TP4], such practice provides evidence that the university does not consider the remuneration to be employment income. This greatly strengthens the teacher's position when he reports the fee as business income on his tax return.

In practice, services performed by teachers for universities other than their own will probably be recognized as contracts for services more readily than similar services performed for their own universities. Thus, it may be wiser for income purposes not to teach summer or night school courses "at home". Furthermore, a professor who teaches a non-credit course for one of the various institutions, e.g., the Society of Industrial Accountants or the Institute of Canadian Bankers would do well to arrange for payment directly from the sponsoring body. If the remuneration is channelled through his university and is reported on the T4 [TP4] form he may experience some difficulty in persuading his District Taxation Office that it is business income. His prospect for success would improve if the income were reported on a T4A [TP4A] form rather than on a T4 [(TP4) and many universities are now acceding to such requests.

Clearly it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. Since no income tax will be withheld at source from business income the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" he is required to make quarterly instalment payments. (See Individual Income Tax Return for calculation of "Net Income".) (Subsection 156(1)) [754].

### Deductions from employment income

Section 6 [30-40] deals with fringe benefits arising from employment. The value of some such benefits must be included for tax purposes whereas the value of others may be excluded. (IT-71).

Section 8 [53-73] specifies the deductions which are permitted from employment income. Subsection 8(2) [53] contains the general limitation that except as permitted by Section 8 no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays.

Allowable deductions from employment income include the following:

- a) *employment expense* — available to all employees up to 3% of employment income with a limit of \$150 [\$500 in Quebec]. (paragraph 8(1)(a)) [54].
- b) *legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8(1)(b)) [71].

- c) *teachers' exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8(1)(d)) [73].
- d) *travelling expenses* — incurred by an employee

- i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, or
- ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange program or is required to commute between two campuses at his own expense. (Paragraph 8(1)(h)) [57].

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8(1)(j)) [58] (IT-272). (See "Automobile Expenses" below.)

- e) *Dues and other expenses of performing duties*
  - i) dues for membership in professional societies are not deductible from employment income but may be allowed as deductions from business or professional income. (Paragraph 8(1)(i)) [62a].
  - ii) faculty association fees qualify as union dues and are deductible from employment income. (Paragraph 8(1)(i)(iv)) [62b].
  - iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his contract of employment. (Paragraph 8(1)(i); (ii) and (iii)) [72].

- f) *unemployment insurance premiums* (Paragraph 8(1)(k)) [64a].

- g) *Canada or Quebec Pension Plan contributions* (Paragraph 8(1)(l)) [64b].

- h) *contributions to a registered pension plan (RPP)* — up to \$3,500 each year. (Paragraph 8(1)(m)) [64c, 65].

- i) *Contributions to a registered retirement savings plan (RRSP)* — a teacher may choose to supplement his university pension by making contributions to registered retirement savings plan. Such contributions are deductible up to a limit of the lesser of 20% of his earned income and \$3,500; minus the amount of his registered pension fund contributions. For a non-member of a registered pension plan the limit is the lesser of 20% of earned income and \$5,500. (Subsection 146(5)) [684]. A taxpayer may deduct payments into a retirement savings plan registered to a spouse. In such cases the limits described above will apply; minus contributions to his own plan. Interest on money borrowed to finance contributions to a registered retirement savings plan is deductible from income. The accumulated value of a fund may be converted to a pension (life annuity) at any time before age 71.

Also of interest, particularly to elderly teachers who continue to work on a full or part time basis past age 65, is their right to defer income tax funds received from pension plans by transferring these amounts into a registered retirement savings plan. Receipts from Old Age and Canada or Quebec Pension plans also qualify. These transfers will remain tax-exempt until they are withdrawn from the registered retirement savings plan. The transfer contributions are not subject to the limits of \$3,500 and \$5,500 mentioned above. Such an arrangement permits a professor to defer income tax on pension receipts until he retires — at least up until age 71. (Paragraph 60(j)) [309c].

An article entitled "Income Tax and the Senior Citizen" was published by the Ontario Confederation of University Faculty Associations in the OCUFA Newsletter, Vol. 9, Issue 2, Winter 1976 and is available upon request from the Association's office at 40 Sussex Avenue, Toronto. The article deals with a number of income tax issues which are of particular interest to persons who are approaching or who have reached retirement age.

- j) *contributions to a registered home ownership savings plan (RHOSP)* — an individual who does not own a house may contribute to a RHOSP up to \$1,000 a year for a total amount of \$10,000. The contributor must be a Canadian resident and may take advantage of such a plan only once. Contributions are



deductible from income, and the earnings of the fund are not taxable. Withdrawals will not be taxed if applied to the purchase of a home or furniture. In other words, the investment of funds in a RHOSP will escape tax entirely if used for its designated purpose, in contrast to the RRSP where the tax is merely deferred.

If the RHOSP funds are not eventually put to their intended use they may be withdrawn subject to tax or may be transferred under a tax deferral arrangement into an RRSP or into an income averaging annuity. (Section 146.2) [693a-693w].

Some married couples who originally purchased their home as joint tenants have since arranged for one spouse to sell out to the other and so become eligible for a RHOSP with the intention of using the tax-free funds to buy back the previous interest or purchase furniture. Complications have developed in some cases and such ventures should not be attempted without legal advice.

k) *moving expenses* are deductible only from the income of the new job and where the taxpayer has moved at least 25 miles closer to the new location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence. There is a time limit of 15 days in respect of temporary lodging and meals. (Section 62) [316-319]. (See Rev. Can. Tax pamphlet "Moving Expenses" and IT-178.)

l) *child care expenses* may normally be claimed only by the mother although the father may be eligible under certain circumstances. Costs of baby sitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Expenses must be incurred for the purpose of permitting the claimant to be employed or carry on a business. (Section 63) [320-323]. (See Rev. Can. Tax pamphlet "Child Care Expenses").

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Normally, allowable expenses must be incurred or paid during the same taxation year in which the income was earned.

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Office Expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that they not be claimed for the following reasons:

- a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion to personal use, if no actual depreciation has occurred. Under present inflationary conditions depreciation is very unlikely to occur, which would nullify any advantage gained by claiming the allowances.
- b) a taxpayer who claims capital cost allowances renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowances. (See IT-120 — items 24, 24.1 and 24.2.)

Capital cost allowances on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate is 20% and is applied to the purchase price or fair market value at the time they were converted from personal to business use. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the diminishing balance.

Automobile Expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to the business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he is entitled to the expenses claimed. He should be able to produce vouchers for the automobile expenses listed and to support both the total miles and the business miles travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips, if any, unless the taxpayer's office is in his home and his business is conducted mostly at clients' offices, e.g., an individual teaching night school under a self-employment type of contract, who maintains an office in his home, may claim the costs of commuting between the school and his office.

Expenses will include gas, oil, repairs, supplies, tires, parking, car wash, licence fees, finance costs and insurance premiums.

Capital cost allowances may also be claimed at the rate of 30% of the diminishing residual value. (Cost less accumulated depreciation.)

A mileage record should be kept and the cost per mile determined. (Total cost divided by mileage.) This mileage cost may then be applied to the number of miles travelled on business.

If during the year the taxpayer has traded in his car, he must add the cost of the new one to the undepreciated capital cost of the used car.

An example may clarify:

|  |         |
|--|---------|
| Car purchased in 1973 for                        | \$3,500 |
| Capital cost allowance for 1973 — 30% of \$3,500 | 1,050   |
| Undepreciated capital cost — December 31, 1973   | 2,450   |
| Capital cost allowance for 1974 — 30% of \$2,450 | 735     |
| Undepreciated capital cost — December 31, 1974   | 1,715   |
| Capital cost allowance for 1975 — 30% of \$1,715 | 515     |
| Undepreciated capital cost — December 31, 1975   | \$1,200 |

In 1976 the taxpayer traded this car in for a new one at a net cost of \$5,000. He paid \$4,400 in cash and received a \$600 trade-in allowance. The new capital cost is determined by adding the price of the new car to the undepreciated capital cost of the old car and then deducting the trade-in allowance.

Hence his new capital cost is \$6,600 (\$5,000 plus \$1,200, less \$600) and his capital cost allowance claim for 1976 will be \$1,680. (30% of \$5,600). His statement of automobile expenses for 1976 will be as follows:

|   |         |
|---|---------|
| <b>Cash Expenses</b>  |         |
| Gasoline  | \$400   |
| Car wash  | 8       |
| Parking   | 42      |
| Repairs   | 100     |
| Licence   | 40      |
| Insurance   | 200     |
|   | \$790   |
| Capital cost allowance (30% of \$5,600)                     | 1,680   |
| Total car expenses for the year                             | \$2,470 |
| <b>Mileage</b>  |         |
| Old car — odometer reading when sold                        | 35,000  |
| — odometer reading January 1, 1976                          | 30,000  |
| Mileage for the year, old car                               | 5,000   |
| New car — odometer reading December 31, 1976                | 5,200   |
| Total mileage for both cars                                 | 10,200  |
| Cost per mile — 24.2 cents (\$2,470 ÷ 10,200)               |         |
| Total business use of automobiles for the year — 600 miles. |         |
| Automobile expense claim — \$145.20 (600 × 24.2)            |         |

Business or professional fee income

Taxpayers must file a statement of business income and expenses with their income tax returns. The following is a typical example:

|   |         |
|---|---------|
| Income — professional fees earned during the year | \$3,250 |
| <b>Expenses</b>                                   |         |
| Operating (see statement below)                   | \$425   |
| Capital cost allowances — furnishings             | 500     |
| Supplies  | 50      |
| Automobile expenses (see above)                   | 145     |
| Books and periodicals                             | 200     |
| Professional society dues                         | 60      |
|   | 1,380   |
| Net professional income                           | \$1,870 |
| <b>Operating expenses (per above)</b>             |         |
| Realty taxes                                      | \$1,000 |
| Interest on mortgage                              | 1,600   |
| Insurance   | 150     |
| Heat  | 400     |
| Telephone   | 150     |
| Water   | 75      |
| Light   | 25      |

|  |         |
|--|---------|
| Total operating expenses for the year  | \$3,400 |
| One-eighth (assuming that the office occupies one room of average size in an eight-room house) | \$ 425  |

Capital cost allowances have been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building for the reasons stated above. The taxpayers who have claimed capital cost allowances on the office portion of a home during the period 1972-73 may reverse their claims by communicating with their District Offices. (See IT-120, paragraph 24.2.) To repeat — a taxpayer who refrains from claiming capital cost allowances on the office portion of his dwelling will eliminate all possibility of recapture of depreciation as well as taxable capital gains when he sells his home.

|  |         |
|--|---------|
| <b>Class 8 — Furnishings and equipment</b>       |         |
| Undepreciated capital cost — January 1, 1976     | \$2,000 |
| Purchase — electric typewriter                   | 550     |
|  | 2,550   |
| Proceeds of disposal of old typewriter           | 50      |
| Undepreciated capital cost — December 31, 1976   | \$2,500 |
| Capital cost allowance for 1976 — 20% of \$2,500 | \$ 500  |

Fiscal Year

If a taxpayer conducts a registered business he may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferment of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1976. The income for the twelve months ending January 31, 1976 will not be declared until 1976 in spite of the fact that 11/12ths of it was earned in 1975. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248(1) [I] "Fiscal Period").

Accrual accounting for professional income

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. The taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An amount for services rendered will be deemed to have become receivable on the date when the bill for services is presented; the date when the bill would have been presented if there were no delay in presenting it; or the date when payment is received; whichever is earliest. (Section 34) [203-204]. (See Revenue Canada, Taxation, pamphlet, "Professionals: Income Calculation".)

Capital gains

The new Act provides that capital gains and losses arising from the disposition of certain kinds of property must be taken into account in determining income. The following situations may be of particular interest to university teachers.

- a) *Capital gain on the disposal of a residence containing an office.*  
Generally speaking, no taxable capital gain will arise upon the disposal of a principal residence. If the dwelling contains a business office there will be no taxable gain if the taxpayer has refrained from deducting capital cost allowances from business income. However, if he has claimed capital cost allowance he renders himself liable to tax on one-half of the capital gain applicable to the office portion.
- b) *Deemed capital gain during the temporary rental of a principal residence.*

Residents of Canada

Normally, when a principal residence is rented it becomes susceptible to capital gains tax. (Subsection 45(1)) [259]. The owner may, however, preserve principal residence status for a rental period not exceeding four years by electing under Subsection 45(2) [262]. This election is of use only to persons who remain residents of Canada for tax purposes. (IT-120 — paragraphs 19 and 12.)

Non-residents of Canada

Some university teachers on sabbatical leave or leave of absence may become non-residents of Canada for tax purposes. The taxable portion of capital gains occurring during the rental period will be determined by application of the formula contained in Paragraph 40(2)(b) [251]. The effect will be an exemption from taxable capital gains during a non-resident absence from Canada for any period of less than three year's duration.

For further information regarding capital gains and residency status see section to follow entitled "Sabbaticals — Non-Residents of Canada". A pamphlet "Capital Gains" is available from Revenue Canada, Taxation



## Scholarships, fellowships, bursaries, prizes and research grants

Interpretation Bulletin IT-75R issued on August 16, 1976 contains the Department's definitions of each of the above types of award and its treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances fellowships may be classified as research grants for income tax purposes.

### Scholarships, fellowships, bursaries and prizes

Paragraph 56(1)(n) [287g] requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive years the \$500 deduction will apply in each year resulting in a total deduction of \$1,000. Teachers and students are reminded that in some situations moving and child care expenses may be deducted from grants. (Sections 62 and 63) [316-319, 320-325].

### Research grants

The terms of the grant, rather than the name given to it, determine whether it is to be included in income under paragraph 56(1)(n) [287g] or (o) [287] (IT-75R, paragraph 14). Awards deemed to be research grants must be declared as income to the extent that they exceed expenses incurred in conducting the research. Personal or living expenses such as meals and lodging are normally not allowable but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home. (Paragraph 56(1)(o)) [287h].

A researcher is entitled to claim his expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work, (b) from one temporary location to another, and (c) on field trips connected with his work. (IT-75R, paragraph 25.) The foregoing paragraph concludes that the taxpayer may not claim the travelling expenses of his spouse and children. This condition has not been uniformly applied by Revenue Canada, Taxation, with the result that many taxpayers have been allowed to deduct the full family travelling expenses to and from the scene of research. Hotel expenses while seeking a more permanent abode should be included in the claim as well as any other expenses directly associated with the project such as the cost of research assistance, typing, photocopying, preparation and publication of reports and all other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R, paragraph 27.)

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time the researcher should keep a diary of all of his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R, paragraph 26.)

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, a teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of salary. Only the amount in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada, Taxation, and all universities are familiar with the necessary procedures. (See Sabbatical Leaves, below.)

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 from his fellowship as well as the total amount of his research expenses from his research grant.

### Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the

income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described later in the Guide.

### Sabbaticals — Residents of Canada

A professor on sabbatical who remains a resident of Canada for income tax purposes must include a continuation of whole or part salary in income without the benefit of any allowance for travelling or other expenses related to his research. On the other hand, if his sabbatical is financed by a research grant from his employer or from an outside institution he may deduct therefrom for tax purposes those expenses described in paragraph 56(1)(o) [257h] of the Act. (IT-75R, paragraph 15.)

Revenue Canada, Taxation, has now acknowledged the right of universities to issue research grants in lieu of sabbatical salaries to teaching staff. The conditions under which such research grants may be awarded have been communicated to all Canadian universities. Under this arrangement, the sabbaticant will receive a continuation of salary together with a research grant. The salary portion must be declared as income from employment which will be eligible only for statutory deductions such as those described above. The research grant need be included in income only to the extent that it exceeds the expenses described in paragraph 56(1)(o) [287h].

### Sabbaticals — Non-residents of Canada

A teacher who leaves Canada for a year or two on leave of absence or on sabbatical will ordinarily be considered to have become a non-resident of Canada for income tax purposes "if he and his family left Canada and he disposed bona fide of his right to occupy his dwelling here, either by sale or lease for a time at least equal to the greater of six months and the time of the expected absence from Canada". (IT-221, paragraph 2). In the past, temporary emigrants who did not claim non-resident status were permitted to remain residents of Canada. Recently, this traditional practice has been challenged by the Kingston Taxation Office which insists that a teacher must be deemed to be a non-resident if the conditions outlined above prevail. Negotiations to resolve this issue have been initiated with the Deputy Minister.

Sabbatical salaries and grants from Canadian sources are taxable income to a non-resident Canadian as if he were resident in Canada throughout the year. (IT-75R, paragraph 30.) At the same time, he is entitled to the personal exemptions which are accorded to residents of Canada in the ratio of his Canadian income to his world income. (IT-171, paragraph 4.)

An OCUFA publication dealing with "Sabbatical Leave and Income Taxes" was released in November, 1975 through CAUT and OCUFA. See also, IT-120, "Principal Residence" and IT-221, "Determination of Residence for Individuals Leaving Canada".

*Note regarding Family Allowances* — Prior to 1974, family allowances were tax-exempt and were not payable to residents of Canada while they were sojourning outside the country except for very restricted periods.

With effect from January 1, 1974, family allowances are subject to tax to the person who claims an exemption for the child for income tax purposes. At the same time, allowances will continue to be paid on behalf of an eligible child whose supporting parent is subject to Canadian income tax regardless of the absence of either the parent or the child from Canada. (See pamphlet "Family Allowances" published by the Department of Health and Welfare and available from any post office.)

### Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which the bulk of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 [811-818]. A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new

country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary.

If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would certainly not be subject to Canadian income tax. Present rulings by Revenue Canada, Taxation, maintain that where such funds are channelled through a Canadian university they do constitute taxable income.

### Canadian investment income of non-residents

With a few minor exceptions, dividends and interest payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10%, or 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks and other institutions that pay him dividends and interest and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

### Canadian rental income of non-residents

If a non-resident teacher owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures:

1.(a) The taxpayer may arrange with an agent to withhold and remit 25% (or 15% if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1)(d)).

1.(b) However, the taxpayer has an option whereby he may within two years from the end of the taxation year file a return based upon net income from the property after deduction of expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, etc. As mentioned above, capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. If the net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents then a refund of the excess may be claimed. (Section 216).

Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value and the depreciation claim for the following year will be 20% of the residual balance.

For example, suppose a teacher rented his residence containing furnishings valued at \$5,000 on September 1, 1976 under a lease running from September 1, 1976 to August 31, 1977. He would be entitled to claim capital cost allowances of \$1,000 (20% of \$5,000) from rental income received during the period September 1, 1976 to December 31, 1976. However, if the fair market value of the furnishings on August 31, 1977 turns out to be greater than \$4,000 (\$5,000 minus capital cost allowances of \$1,000) then any excess of market value over \$4,000 will be subject to recapture in 1977. If the fair market value should exceed \$5,000 then taxable capital gains would also apply in 1977. The teacher will be entitled to no capital cost allowances for 1977 in any event since the property was not in use as a business asset on December 31, 1977.



2. As an alternative to the procedure described above the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated *net* amounts of rental income which became available to the non-resident. Then, when the income tax return is filed the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an overpayment. A separate undertaking is required for each taxation year. (Subsection 216(4)).

A teacher who rents his dwelling during a temporary absence from Canada will normally be deemed to have converted his principal residence into an income producing property which may thereby become subject to taxable capital gain. This possibility was discussed with respect to both residents and non-residents under the heading "Capital Gains" above.

#### Summary of advantages of non-resident status

As mentioned above the residency condition of a university teacher on sabbatical leave or leave of absence has now become somewhat beclouded. It would appear that if the teacher rents his residence on a monthly basis he will be considered to remain a resident of Canada for income tax purposes. On the other hand, if he rents under an irrevocable lease for the term of his absence he may be deemed to be a non-resident.

The advantage of becoming a non-resident for tax purposes has been substantially diminished by the new Act but the following advantages remain:

- Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- Net rental income will probably be taxed at lower rates to non-residents than to residents.
- Non-residents may de-register Canadian registered retirement savings plans at a lower income tax rate than that imposed upon residents.
- Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his investments which, if judiciously selected, may result in less capital gains tax than he would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to teach or do research in treaty countries free of foreign income tax on grants and sabbatical salaries from Canadian sources. Similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following section.

#### Brief Summary of Some Implications of Taking Sabbatical Leave Outside Canada

Canada is currently engaged in extensive tax treaty negotiations. Negotiations have been held with thirty-eight nations. A new treaty with France has been signed but it will not come into force until after a statute enacting it has been passed by the Canadian Parliament and the procedure required to bring it into force in France has been completed. It will not apply to the 1975 Taxation year.

Teachers who decide to take their sabbatical leave outside Canada should not be overly apprehensive about double taxation. If the teacher decides to remain a resident of Canada, the teacher will be taxed by Canada not only on Canadian source income but also on any income earned in the foreign country. However, with regard to the foreign source income, Canada provides a foreign tax credit which in broad terms is equal to the lesser of either the foreign tax paid or the Canadian tax allocable to the foreign source income. The result is that the teacher who retains a Canadian residence will pay tax on the foreign source income at the higher of the Canadian tax rate or the foreign tax rate. Double taxation will not occur with regard to foreign source income. There is a small possibility that the foreign country might tax sabbatical salary and a remote possibility that fellowship and research grants from Canadian sources might also be taxed by the foreign country in which the teacher spends a sabbatical year or a leave of absence. Since Canada might not regard sabbatical

salary from a Canadian university or fellowship or research grants from Canadian sources as foreign source income, the teacher who remained a Canadian might not receive a foreign tax credit for any foreign tax he might possibly pay. If Canada has a tax treaty with the foreign country, there will be a remedy provided in the treaty, but until a solution to the double taxation problem is achieved, the teacher might encounter a serious cash flow problem. Countries with which Canada has a tax treaty which are currently in effect are subsequently enumerated. If Canada does not have a tax treaty with the foreign country, there appears to be no solution to this possible problem of double taxation. However as a practical matter, we are not aware that any Canadian teacher has encountered such a problem. A teacher intending to remain a Canadian resident but to spend his sabbatical or leave of absence in a country with which Canada does not have a tax treaty is advised to make enquiries about the internal tax system of that country.

If a teacher decided to seek the status of a non-resident of Canada, tax as has already been indicated will be levied by Canada on sabbatical salary, on a fellowship or a scholarship from Canadian sources subject to a deduction of \$500 and on research grants from Canadian sources less deductible expenses. The fact that the teacher has chosen to seek non-resident status in Canada does not mean that the person will necessarily become a resident of the country in which the sabbatical year or leave of absence is spent. It will depend entirely on the law of that foreign country. It is therefore possible under some of the existing tax treaties that the teacher will not qualify for relief. It is also possible that the foreign country may tax the sabbatical salary. If the foreign country does not grant a tax credit for the Canadian tax paid, there may possibly be a problem. Sabbatical salary is made liable to Canadian tax even though the recipient is a non-resident by subparagraph 115(2) (e) (i). However, that subparagraph also provides an exclusion from Canadian tax in regard to remuneration attributable to duties of an office or employment performed in a country other than Canada and the income is subject to tax by the foreign country. Interpretation Bulletin IT-161 sets out the two requirements mentioned above and provides that the department will waive the requirement to withhold tax on employment income such as sabbatical salary in these circumstances. This will thus eliminate the problem of double taxation and eliminate any cash flow problem. The Interpretation Bulletin indicates that the onus is on the employer to establish the exemption under clause 115 (2) (e) (i) (A). This means that the teacher must persuade his employer who must persuade the Department of National Revenue that the teacher qualifies for the exemption. We have been informed that a teacher who qualified as a non-resident of Canada and spent his sabbatical in Switzerland where the sabbatical salary was subject to Swiss tax succeeded in qualifying for exemption under clause 115(2)(e)(i)(A).

In the following paragraphs, we have attempted to summarize some of the provisions of the tax laws of the United States, the United Kingdom and France, but the user of this guide should be warned that this is only intended as a general guide. We suggest that teachers intending to spend sabbaticals in these countries should make enquiries about their particular tax situation.

#### 1. The United States

If a Canadian professor takes his sabbatical leave in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would regard him as a non-resident alien. He is classified as a non-resident alien because he is regarded as "One who comes to the United States for a definite purpose which in its nature may be promptly accomplished." His income tax liability is limited to income from sources in the United States. United States source income is either "effectively connected with the conduct of a trade or business in the United States" which is taxable after allowable deductions at their graduated rates, or as income that is not effectively connected which is taxable at a flat rate of 30%. However, by tax treaty this is reduced to 15% for all income, other than earned income, which is derived by Canadian residents from sources in the United States. A professor who plans to take his sabbatical leave in the United States will probably qualify as an exchange visitor. A non-resident alien in this category may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income regardless of whether the

source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a non-profit organization that is exempt from U.S. income tax, by the government of the U.S. or one of its agencies or a State government or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The Exclusion is limited to a total of 36 months, otherwise the entire amount of the scholarship or fellowship grant is subject to U.S. income tax. Scholarship and fellowship grants received by a Canadian professor who is a non-resident alien of the United States from a source in Canada would not be subject to U.S. tax unless they are regarded as compensation for services performed in the United States.

The Canadian-United States Tax Convention (Article VII) provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxable year, he is exempt from United States tax upon compensation for services performed during that year in the United States provided that: (a) compensation does not exceed \$5,000 or (b) that the compensation is received from a Canadian resident, corporation or other Canadian entity or from a Canadian permanent establishment of United States enterprise and in that case there is no dollar limit on the exemption. If a Canadian professor went to the United States on July 2 of one year and left the United States on June 30th of the following year, he would have spent 364 days in the United States, but he would not have spent a period exceeding 183 days in either calendar year; he would thus qualify for the exemption for compensation for personal services. The tax treaty also provides (Article VIII A) that a professor who is resident in Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the U.S., is exempt from tax on his remuneration for teaching for such period. It should be noted that the tax treaty refers to Canadian residents and therefore a Canadian resident who ceases to be a Canadian resident during his sabbatical leave might prejudice his position under the tax treaty.

#### 2. The U.K.

Prior to 1974, sabbatical salary of a Canadian professor was classified as a foreign emolument provided the professor was not domiciled in the U.K. (resident in the U.K. with the intention of continuing to reside there indefinitely) and such emolument was taxed only on a *remittance* basis even if the person was deemed to be resident in the U.K. A Canadian professor, fortunate enough to have a supply of savings so that he did not have to have his sabbatical salary remitted to him in the U.K., was clearly not liable for any U.K. tax on his sabbatical salary which was not remitted to him in the U.K.

The Finance Act of 1974 of the U.K. provides that if a person is not resident, or if resident then not ordinarily resident in the U.K., 50% of emoluments in respect of duties performed in the U.K. are subject to U.K. tax. This is so whether or not the emoluments are remitted to the U.K. We have been informed by the Inland Revenue that professors on sabbatical leave would normally be regarded as performing the duties of their employment while they are in the U.K. and in the future would be liable to U.K. tax on 50 per cent of their sabbatical salary. However, the Inland Revenue indicated that this result was subject to the Canada-U.K. Tax Agreement. Article 19(2) provides that an individual who is or was immediately before visiting the U.K., a Canadian resident and who is in the U.K. as a recipient of a grant, allowance or award for the primary purpose of research to be carried out during a period not exceeding two years from a governmental, religious, charitable, scientific, literary or educational organization established in Canada shall not be taxed in the U.K. in respect of that grant, allowance or award.

This article of the Tax Agreement clearly exempts fellowships, scholarships and research grants received from all the usual granting agencies in Canada. Inland Revenue has confirmed that a sabbatical salary will be regarded as a 'grant, allowance or award' and will be tax-exempt.

There may be some doubt as to whether article 19 does or does not exempt sabbatical salary. Revenue Canada has indicated that sabbatical salary should be



regarded as a grant, allowance or award within Article 19(2). It seems likely that the Ireland Revenue would hold a similar view. However, if sabbatical salary is not exempted by article 19, article 14 will in some circumstances provide tax exemption. However, the exemption provided by article 14 is only available to a person who is a Canadian resident. A person who has ceased to be a Canadian resident would be unable to claim the exemption provided by article 14. Article 14 provides that salary derived by a Canadian resident shall only be taxed in Canada if the employment is exercised in the U.K. Assuming that a professor on sabbatical in the U.K. exercises employment in the U.K. in regard to the sabbatical salary which he receives from his Canadian university, article 14 provides exemption if he is present in the U.K. for a period or periods not exceeding in the aggregate 183 days during the U.K. year of assessment. It should be noted that the U.K. year of assessment runs from April 6th of one year to April 5th of the succeeding year. If he arrived in the U.K. on September 1st and remained in the U.K. for 1 year, he would be in the U.K. for more than 183 days in regard to the first year of assessment and therefore disqualified from the exemption under article 14 but would be in the U.K. for less than 183 days in regard to the second year of assessment and thus sabbatical salary received from April 5th to August 31 would be exempt from U.K. tax under article 14. The sabbatical salary received from September 1 to April 5 during the first year of assessment would also be exempt if during that period of time, he arranged to be on the continent for a period in excess of 34 days and thus reduced the period of time during the first year of assessment from 217 days to less than 183 days. Arranging to be out of the U.K. for such a period of time would not be necessary if as seems probable sabbatical salary is exempt under article 19.

Article 18 of the Convention is of direct application to a professor spending his sabbatical year or years in the United Kingdom. It provides: "A professor or teacher who visits one of the territories for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that territory and who is, or was immediately before that visit, a resident of the other territory shall be exempt from tax in the first-mentioned territory on any remuneration for such teaching." It should be noted that unlike the U.S.-Canada Convention, the professor can obtain the benefits provided by Article 18, even if he abandons his Canadian residence and obtains U.K. residence, provided that he was, immediately before the sabbatical visit, a resident of Canada.

We have been informed by persons who have taken sabbatical leave in the U.K. that U.K. tax authorities have not attempted to levy any tax on sabbatical salary.

### 3. France

All persons of whatever nationality who maintain a regular residence in France are regarded as liable for taxation in France. The following are regarded as maintaining a regular residence:

- all persons who possess a dwelling for their use, either as owner, enjoying the use of, or as lessee, whenever in the latter case the lease is concluded either by a single agreement or by successive agreements for a continuous period of not less than one year.
- all persons who, without having at their disposal in France a dwelling under the conditions defined in (a) of the above paragraph, but who, notwithstanding, have their principal place of abode in France. Although this idea of principal abode is not defined by law, it is generally considered that an alien has his principal abode in France whenever he remains there continuously for more than 6 months of a given year.

It appears to follow that a Canadian professor spending his sabbatical year in France will be regarded as a French resident and subject to French income tax.

Without exception sabbaticants returning from France indicate that only if they have had income from sources within France has any French tax been levied. However, a person who is a resident in France but not permanently resident in France may be subject to an individual income tax on the higher of actual income from French sources or a presumed income in an amount equal to five times the rental value of his residence in France under article 164 of the French Tax Code. It appears that article 164 has not been used to tax professors on sabbatical leave and that its function is to levy a tax on persons who maintain luxurious secondary residences in France over a substantial duration.

The new Canada-France Income Tax Convention came into effect on the exchange of instruments of ratification on July 29, 1976. This Convention

provides a new regime significantly different from the Convention of 1952. In substance, it follows the Draft Double Taxation Convention on Income and Capital prepared by the Fiscal Committee of the Organization for Economic Co-operation and Development (O.E.C.D.).

In general, the income received by a professor on sabbatical in France will only be, effectively, subject to tax by either France or Canada, but not by both. Double taxation is eliminated, in the case of Canada, by recognizing the French tax payable under French law as a deduction from the Canadian tax payable in respect of the income; in the case of France, an income taxable in Canada is made exempt from the French taxes. Article XXIII (1) (a) and 2 (a). The Convention, as the O.E.C.D. Draft, contains no special provision regarding remuneration derived by visiting professors and students employed within France similar to the Canada-U.S. Convention and Canada-U.K. Convention. Accordingly, the general rules with respect to business income (Article XIV) and employment income (Article XV) apply with respect to visiting professors and students resident in Canada going to France. With respect to income derived in respect of "professional services" including "scientific, literary, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, dentists and accountants," the income is taxable in Canada if the visiting professor or student remains a Canadian resident and he has no "fixed base regularly available to him" in France for the purpose of performing his duties. With respect to income derived from employment, Canada, as the country of residence, as a rule, is competent to tax the income. If the employment is exercised in France, however, the income is generally taxable in France. Canada may tax the income from employment of its residents exercising their employment in France if the recipient is **present** in France for a period not exceeding 183 days in the calendar year and **either** (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France. Thus, a Canadian resident sabbaticant who teaches in France, paid by Canadian resident (such as his home university) more than the 2,500 dollars or 10,000 Franc maximum, would be taxable by Canada and not by France provided his presence in a calendar year is not more than 183 days although he was in fact present in France for more than 183 days.

The term "resident" as used in the Convention coincides with our understanding of "resident" under the Income Tax Act, Article IV. The term "fixed base" as used in Article XIV and XV, though used in various other Conventions, is not defined, but the comments to the corresponding Article of the O.E.C.D. Draft, stating "a centre of activity of a fixed or prominent character," seem to show that the mere connection of a professor on sabbatical leave with the host university or institution being temporary cannot be considered a "fixed base."

### International tax agreements and conventions relating to teaching remuneration

It should be emphasized that the Department of Finance has indicated that in all treaties currently being renegotiated and in all new treaties Canada will not grant the two year exemption for teaching remuneration for teachers coming to Canada.

### Residents of treaty countries teaching in Canada

Canada has agreements or conventions with the following 14 countries which permit their residents to teach temporarily in Canada for a period up to 24 months free of Canadian tax on their teaching income:

Australia, Denmark, Finland, Ireland, Japan, Netherlands, New Zealand, Norway, South Africa, Sweden, Trinidad and Tobago, United Kingdom, United States and West Germany.

The agreement with Ireland differs from the other in that the exemption is extended to "remuneration for carrying out advanced study (including research)".

Since September 13th, 1972, when Interpretation Bulletin IT-68 was issued the DNR has required universities to make income tax deductions and to collect CPP contributions from all residents of treaty countries. During their stay in Canada, they will be required to file annual income tax returns here. When the DNR is satisfied that the duration of the teacher's temporary visit did not exceed two years and that his visit was for the purpose of teaching at an educational institution, he will receive a refund of the Canadian income tax he has paid and the CPP contributions he has made on the remuneration he received for his teaching duties in Canada.

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian income tax situation. These international agreements provide exemption from Canadian tax on the teaching income of residents of the contracting states but do not absolve such individuals from liability for income taxes at home.

*There is no treaty that binds the Province of Quebec with a foreign country. It is expected, however, that the P.Q. will follow the principles embodied in the treaties that Canada has signed and consequently will exempt income of non-residents which is exempted under a Canadian treaty.*

### Canadian residents teaching in treaty countries

The agreements with the 14 countries mentioned above, plus the Jamaican agreement, permit Canadians to teach temporarily in their territories for a period up to 24 months free of domestic income taxes upon their teaching income.

Professors planning to teach in any of these countries on a tax exempt basis should enquire about the interpretation of the interim exemption arrangements which may be applied quite differently in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not in Canada. If he remains a resident of Canada for income tax purposes, he will be subject to Canadian income tax on his world income.

However, if he becomes a non-resident of Canada he will not be taxable on income from sources outside Canada. Whether he may remain tax exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments.

### Quebec income tax

Quebec has its own Income Tax Act (1972L.Q. chap. 23) and administration. It is possible to trace some differences in the fiscal liabilities of university teachers in Quebec. The provincial department of revenue, for instance, was reluctant to admit that a sabbatical leave can bring about a cessation of residence, whereas the federal administration, in general, has taken a much broader view of this subject. However, while it has been generally understood that a university teacher was treated the same way under both acts, it must be recognized that two different administrations could interpret differently the same circumstances or the same situation, not to mention the existence of some minor drafting differences.

We therefore have good reason to believe that the present analysis of the implications of the federal law will also apply to the Quebec Act but we recommend that in case of any differing interpretation, a close look should be given to the exact wording of the Quebec Act as an explanation of different applications.

### A final note

The Committee recommends that any CAUT members having problems concerning the application of the tax act, go to their local DNR Taxation Office. If you feel that you have not been dealt with fairly by the Taxation Office, you may submit the problem to the CAUT Income Tax Committee, although the Committee will only take up your case if it represents a general and unsolved problem. The committee intends to go to DNR in order to establish rulings and regulations which are nationally consistent.

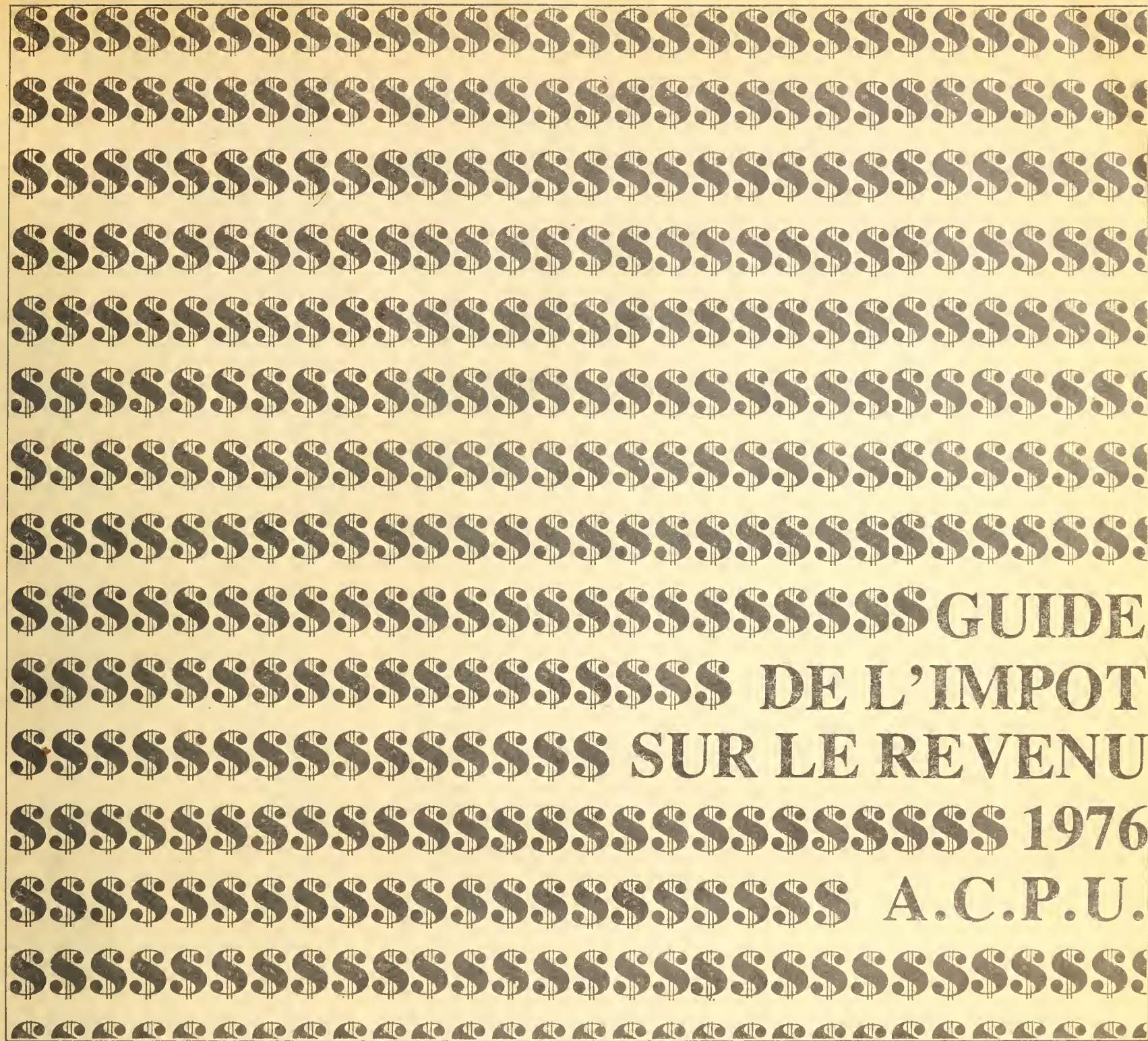
The committee is well aware that this Guide does not cover all income tax problems faced by all university teachers. The Committee intends to carry on its work and complete or amend the guide by publishing regularly the results of its work in the CAUT Bulletin.

The Committee also feels that answers to particular problems are of value to the general membership of the Association. It therefore proposes to periodically publish anonymous letters which present particular problems to the Committee along with answers to those questions. These will be incorporated into a column on taxation which will appear periodically in the CAUT Bulletin.

*The Income Tax Guide for 1976 was prepared by the CAUT Income Tax Committee. The members of the Committee are: Prof. Charles Hebdon, a staff member and consultant on economic affairs at OCUFA, and Chairman of the CAUT Income Tax Committee.*

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#### Notes préliminaires

1. Toutes les références se rapportent à la loi de l'impôt sur le revenu, sauf indication contraire.
2. L'abréviation "Rev. Can. Imp." s'entend de Revenu Canada (Impôt).
3. Les chiffres indiqués entre crochets renvoient à l'article correspondant de la loi de l'impôt sur le revenu du Québec (chapitre 23).
4. Il n'existe pas de traité qui lie le Québec à un pays étranger. On s'attend, cependant, à ce que le Québec suive les principes incarnés dans les traités signés par le Canada et, par conséquent, exempté le revenu des non-résidents exempté en vertu d'un traité canadien.
5. Référence est faite aux Bulletins d'interprétation publiés par Revenu Canada (Impôt) selon le numéro de publication du ministère, par exemple "IT-221". On peut se procurer ces bulletins à tout Bureau de district d'impôt.

#### Conséquences fiscales de la distinction entre revenu tiré d'un emploi et revenu tiré d'une entreprise

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du "revenu", mais l'article 3[23] indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la majorité des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

Le *revenu d'un emploi* comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6) [26, 27 et 30-34]. L'article 9 [53-73] indique les dépenses déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à celles indiquées dans cet article (par. 8(2)) [53].

Le *revenu d'une entreprise* (article 9) [74-76] comprend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à tenir compte de la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules les déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toute dépense raisonnable engagée pour gagner ce revenu, sauf les dépenses au compte de capital. L'amortissement du coût en capital est d'ordinaire déductible sous la forme d'amortissements du coût en capital.

#### Revenu d'un emploi

Le salaire reçu par le professeur en rémunération de ses fonctions professorales et administratives est normalement classé comme revenu d'un emploi. À ce revenu doivent s'ajouter les avantages sociaux qui constituent une rémunération additionnelle ou supplémentaire de services rendus. En général, ces

avantages ne sont pas des paiements en argent. Revenu Canada (Impôt) a publié le Bulletin d'interprétation IT-71, du 3 octobre 1972, qui énumère divers genres d'avantages sociaux et indique si la valeur doit, ou non, en être comprise dans le revenu de l'employé.

On peut obtenir de l'ACPU ou de l'UAPUO une étude intitulée *Income Tax Implications of Fringe Benefits* (Les avantages sociaux et l'impôt sur le revenu).

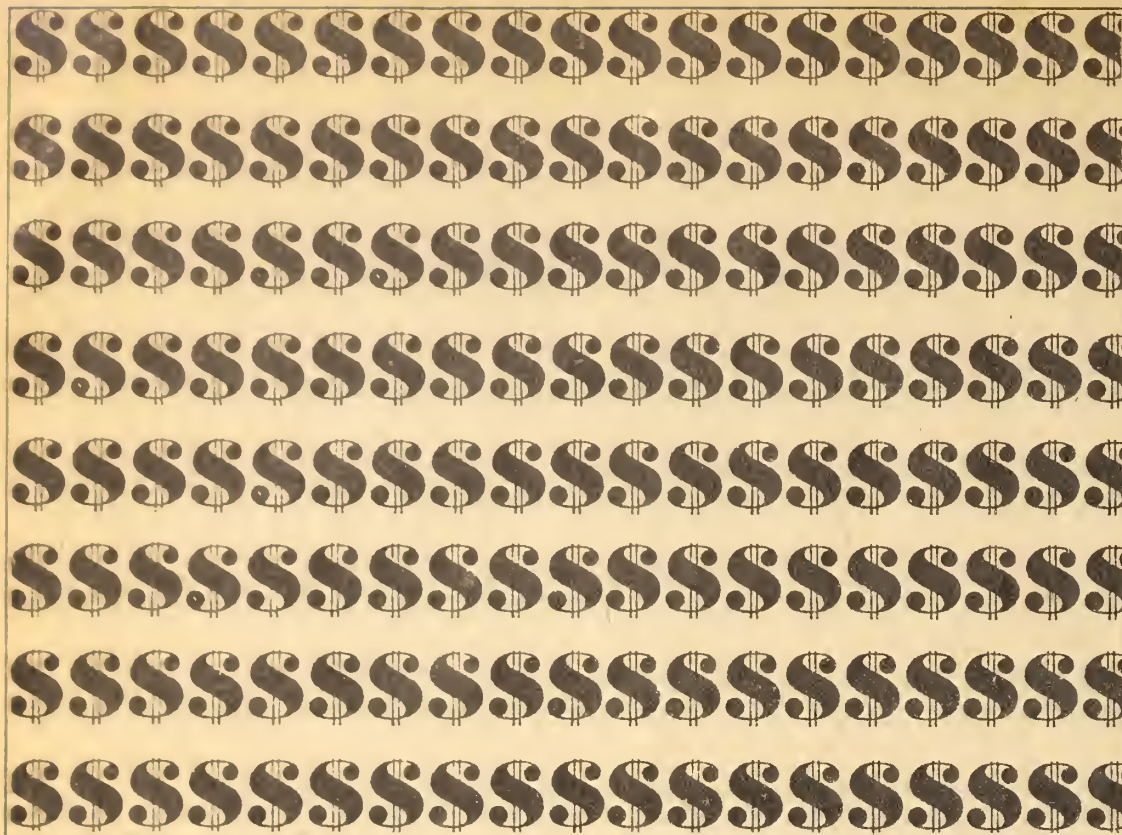
Voici des exemples des avantages sociaux qui doivent figurer dans le revenu d'un emploi:

- a) primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie (les prestations reçues de ces régimes par l'employé ne sont pas imposables);
- b) allocations pour frais personnels ou de subsistance reçues de l'employeur;
- c) coût de l'utilisation personnels par l'employé d'une automobile appartenant à l'employeur ou louée par lui;
- d) indemnités reçues pour perte de salaire d'un régime d'assurance maladie ou invalidité maintenu par l'université (consulter l'étude susmentionnée pour plus amples détails);
- e) partie d'une prime payée par l'université pour une assurance collective sur la vie en excédent de \$25,000;
- f) allocations pour dépenses que le bénéficiaire n'a pas à justifier (voir "frais de déplacement" ci-dessous).

Voici des exemples des avantages sociaux qui n'ont pas à figurer dans le revenu:

- a) transport lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses





employés à partir d'endroits de ramassage jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, on n'aime pas ou il n'est pas pratique que viennent des véhicules publics et privés;

- b) intérêt sur des prêts lorsque l'employeur prête de l'argent à l'employé sans frais ou moyennant un prix nominal;
- c) coût de la prestation par l'employeur d'installations récréatives ou bénéfice des employés à titre gratuit ou moyennant un prix nominal;
- d) cotisations de l'employeur à un régime privé de soins de santé, y compris les soins dentaires, établi au bénéfice des employés ainsi que la valeur des prestations reçues du régime;
- e) frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;
- f) remise des frais de scolarité à l'égard de cours suivis par un professeur ou des membres de sa famille si l'université n'emet pas de reçus à leur sujet;
- g) valeur du stationnement gratuit assuré aux employés;
- h) remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;
- i) cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. (Voir l'étude susmentionnée pour de plus amples détails.)

## Revenu d'une entreprise

De nombreux professeurs travaillent pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise, et non d'un contrat de service. Le revenu d'un tel travail n'est pas un revenu tiré d'un emploi. En plus de tirer des revenus de droits d'auteur, de consultations, de cours, d'émissions de radio ou de télévision; ces divers revenus sont habituellement considérés comme revenu d'entreprise. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ce revenu d'entreprise certaines dépenses admissibles.

En plus de activités mentionnées ci-dessous, un professeur peut en avoir d'autres telles que l'enseignement de cours d'été ou du soir qui font partie de catégories indéterminées entre l'emploi et l'entreprise.

Dans chaque cas, ce sont les circonstances qui permettent de distinguer entre le contrat de travail et le contrat d'entreprise. Voici des conditions qui tendent à prouver l'existence d'un contrat d'entreprise:

- a) Il y a généralement contrat de travail lorsque la personne pour qui les services sont exécutés a le droit de déterminer la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a contrat d'entreprise lorsque l'intéressé est engagé pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-212, alinéa 4).
- b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux

dépenses qu'il peut effectuer pour fournir les services est clairement définie dans un contrat officiel ou dans un échange de correspondance.

- c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.
- d) Un contrat d'entreprise peut se supposer lorsque le professeur fournit des services à plus d'une université ou institution.

Beaucoup d'universités passent des contrats avec les professeurs pour ces services supplémentaires. Si une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur une formule T4A [TP4A] plutôt que sur la formule T4 [TP4], c'est signe que l'université ne considère pas ces paiements comme revenu d'emploi. C'est ainsi qu'il sera beaucoup plus facile au professeur de les déclarer comme revenu d'entreprise.

En pratique, il est plus facile à un professeur de faire admettre l'existence d'un contrat d'entreprise avec une autre université qu'avec la sienne propre. Aux fins de l'impôt, il pourra donc y avoir avantage à ne pas enseigner de cours d'été ou du soir à sa propre institution. En outre, le professeur qui donne un cours non sanctionné par des crédits dans une institution comme la Société des comptables industriels ou l'Institut canadien des banquiers aura avantage à se faire payer directement ses services. Si sa rémunération passe par sa propre université et est déclarée sur formule T4 [TP4] il aura peut-être des difficultés à convaincre le bureau de district d'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures si l'université utilise la formule T4A [TP4A]; plusieurs universités consentent maintenant à le faire.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de dépenses. Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il ne doit pas perdre de vue qu'il lui faudra régler ses comptes avec le fisc au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit déduit à la source sur au moins les trois quarts du "revenu net" du contribuable, ce dernier est tenu de faire des versements trimestriels. (Voir la Déclaration personnel d'impôt sur le revenu pour le calcul du "revenu net".) (Paragraphe 156(1)) [754]

## Déductions du revenu d'un emploi

L'article 6 [30-40] porte sur les avantages sociaux découlant d'un emploi. La valeur de ces avantages doit figurer dans le revenu aux fins de l'impôt tandis que celle d'autres peut en être exclue (IT-71).

L'article 8 [53-73] énumère les dépenses qui peuvent se déduire du revenu. Le paragraphe 8(2) [53] formule la limitation générale portant qu'aucune autre déduction n'est permise en dehors de celles autorisées par l'article 8. Par contre, toutes les dépenses raisonnables connexes au gain d'un revenu d'entreprise ou d'honoraires professionnels peuvent se déduire aux fins de l'impôt sur le revenu, sauf les dépenses de capital.

Les dépenses qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

- a) *frais professionnels* — déduction permise à tous les employés à concurrence de 3% du revenu d'un emploi et d'une limite de \$150 [\$500 au Québec] (paragraphe 8(1)(a)) [54].
- b) *frais d'avocats* — l'employé peut déduire les frais d'avocats qu'il a supportés pour se faire payer son salaire par un employeur ou un ancien employeur (alinéa 8(1)(b)) [71].
- c) *caisse d'échange de professeurs* — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de \$250, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants d'autres pays du Commonwealth qui se rendent au Canada dans le cadre du programme d'échange d'enseignants (alinéa 8(1)(d)) [73].
- d) *frais de déplacement* — supportés par l'employé
  - i) qui doit habituellement exercer les fonctions de sa charge en dehors du lieu de l'entreprise de son employeur ou dans différents lieux, ou
  - ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et dont il n'est pas remboursés par une allocation pour frais de déplacement.

Des cas de cette nature pourraient se réaliser lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus à ses frais (alinéa 8(1)(h)) [57].

S'il y a utilisation d'une automobile, l'intérêt et l'amortissement du coût en capital peuvent figurer dans les frais de déplacement (alinéa 8(1)(j)) [58]. (IT-272) (Voir "Frais d'automobile" ci-après.)

- e) *cotisations et autres frais professionnels*
  - i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, mais peuvent se déduire du revenu d'entreprise ou professionnel (alinéa 8(1)(i)) [62a].
  - ii) les cotisations à une association de professeurs sont considérées comme des cotisations syndicales et sont déductibles du revenu d'un emploi (alinéa 8(1)(iv)) [62b].
  - iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, si ces dépenses sont à payer par l'employé en vertu de son contrat d'emploi (alinéa 8(1)(i); (ii)) [72].
- f) *primes d'assurance-chômage* (alinéa 8(1)(k)) [64a].
- g) *cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec* (alinéa 8(1)(l)) [64b].
- h) *cotisations à un régime enregistré de pension (REP)* — jusqu'à \$3,500 par année (alinéa 8(1)(m)) [64c, 65].
- i) *cotisations à un régime enregistré d'épargne-retraite*. Un professeur peut, pour suppléer la pension de son université, souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à concurrence du moins élevé des deux montants suivants: 20% du revenu gagné et \$3,500; moins le montant de ses cotisations à un régime enregistré de pension. Dans le cas de celui qui ne cotise pas à un régime enregistré de pension, la limite est le montant le moins élevé de 20% du revenu gagné et de \$5,500 (paragraphe 146(5)) [684]. Le contribuable peut déduire les cotisations à un régime enregistré d'épargne-retraite au nom de son conjoint. En pareil cas, les limites précitées s'appliquent, moins les cotisations à son propre régime. L'intérêt de l'argent emprunté pour financer des cotisations à un régime enregistré d'épargne-retraite est déductible du revenu. La valeur accumulée d'un régime peut se convertir en pension (rente viagère) en tout temps avant 71 ans.

Pour les professeurs d'un certain âge, il est particulièrement intéressant de souligner que ceux qui continuent à travailler à plein temps ou à temps partiel après 65 ans ont le droit de différer le paiement de l'impôt sur les montants retirés d'un régime de pension en versant ces montants à un régime enregistré d'épargne-retraite. Il en va de même de la pension de vieillesse et des Régimes de pensions du Canada et de rentes du Québec. Ces transferts demeurent exempts d'impôt jusqu'à leur retrait du régime enregistré d'épargne-retraite. Les cotisations transférées ne sont pas assujetties aux limites de \$3,500 et de \$5,500 précitées.

Ces dispositions permettent au professeur de différer le paiement des impôts sur sa pension jusqu'à ce qu'il prenne sa retraite, c'est-à-dire au moins jusqu'à l'âge de 71 ans (alinéa 60(j)) [309c].

Un article intitulé *Income Tax and the Senior Citizen* a été publié par l'Union des associations des professeurs des universités d'Ontario (UAPUO) dans le Bulletin de l'Union — vol. 9, numéro 2, hiver 1976 — et peut s'obtenir sur demande au bureau de l'Union, 40, av. Sussex, Toronto. L'article porte sur un certain nombre de questions d'impôt sur le revenu d'intérêt particulier pour les personnes qui approchent de l'âge de la retraite ou l'ont atteint.



- j) *Cotisations à un régime enregistré d'épargne-logement* (REEL) — le contribuable qui n'est pas propriétaire peut contribuer à un régime enregistré d'épargne-logement jusqu'à \$1,000 par an, avec un maximum absolu de \$10,000. Le participant au régime doit être résident canadien et ne peut se prévaloir qu'une seule fois d'un régime de ce genre. Les versements sont déductibles aux fins de l'impôt sur le revenu et le revenu tiré de ce régime n'est pas soumis à l'impôt. Les retraits ne sont pas imposés s'ils servent à acheter une maison ou des meubles. En d'autres termes, les sommes investies dans un REEL échappent totalement à l'impôt si elles servent à leur fin réglementaire contrairement au cas du REER alors que l'impôt est simplement différé.
- Si les fonds du REEL ne sont pas finalement employés à leur fin projetée, le contribuable peut les retirer sous réserve d'imposition ou les transférer, en vertu de dispositions d'ajournement de l'impôt, à un REER ou les utiliser à l'achat d'une rente à versements invariables (article 146.2) [693a-693w]. Certains couples mariés qui ont primitivement acheté leur maison à titre de locataires conjoints ont depuis pris des dispositions pour qu'un conjoint vende sa part à l'autre et devienne ainsi admissible à un REEL et puisse utiliser les fonds exempts d'impôt pour racheter sa participation précédente ou acheter des meubles. Il a surgi des complications dans certains cas et il ne faudrait pas adopter des dispositions de cette nature sans consulter un avocat.
- k) les *frais de déménagement* ne sont déductibles que du revenu du nouvel emploi et si le contribuable s'est rapproché d'au moins 25 milles du nouveau lieu de travail. Les frais peuvent comprendre: voyage, transport et emmagasinage des effets ménagers, logement et repas temporaires, résiliation d'un bail et frais de vente de l'ancienne résidence. Il existe une limite de 15 jours en ce qui concerne le logement et les repas temporaires (article 62) [316-319]. (Voir Rev. Can. Imp., brochure "Frais de déménagement" et IT-178.)
- l) les *frais de garde d'enfants* sont normalement déduits par la mère seulement, mais le père peut y avoir droit dans certaines circonstances. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont admis en déduction s'ils répondent aux règles prescrites et s'inscrivent dans les limites spécifiées. Les frais doivent être des frais supportés pour permettre au contribuable de travailler (article 63) [320-325]. (Voir Rev. Can. Imp., brochure "Frais de garde d'enfants".)

Déductions du revenu d'entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les dépenses engagées pour gagner ce revenu, à condition que ces dépenses soient raisonnables, ne soient pas des dépenses de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire ne soit pas une dépense de capital. Normalement, les dépenses admissibles doivent être engagées ou payées durant l'année même du gain du revenu.

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de dépenses les plus fréquents pour les professeurs. Ceux-ci doivent être en mesure de justifier sur demande ces dépenses.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau

Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la maison.

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'amortissement du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé de ne pas le déduire pour les raisons suivantes:

a) l'amortissement du coût en capital est assujéti à récupération à la vente de la maison ou à sa conversion à un usage personnel, s'il n'y a pas

eu dépréciation. Dans les conditions inflationnistes actuelles, il est fort improbable qu'il y ait dépréciation, ce qui annulerait l'avantage gagné en déduisant l'amortissement.

b) le contribuable qui déduit l'amortissement s'expose à réaliser un gain de capital imposable sur la partie bureau de sa maison lorsqu'il la vendra ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains de capital en vertu de la règle de la résidence principale sera maintenue si le contribuable s'abstient de déduire l'amortissement. (Voir IT-120 — articles 24, 24.1 et 24.2).

L'amortissement du coût en capital du mobilier et de l'équipement peut se déduire sans hésitation si le contribuable est confiant qu'une dépréciation au montant déduit se produise au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Le taux est de 20% et s'applique au prix d'achat ou à la juste valeur marchande au moment de la conversion à un usage d'entreprise. Au terme de chaque année, l'amortissement du coût en capital est déduit de la valeur en capital des biens et l'amortissement déduit à l'égard de l'année suivante est de 20% du solde décroissant.

Frais d'automobile

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie pour l'agrément. Pour déduire ces dépenses, il faut pouvoir en connaître le total et la part qui peut raisonnablement être imputée aux frais de l'entreprise. Sur demande, le contribuable doit être en mesure d'établir à la satisfaction du fisc que les dépenses mentionnées sont admissibles. Il doit pouvoir produire des pièces justificatives des frais d'automobile déclarés et justifier le nombre total de milles parcourus pendant l'année, et le nombre de milles consacrés à ses affaires. D'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. À noter que l'utilisation d'une automobile pour affaires n'inclut pas le trajet entre maison et bureau ni entre bureaux et maison, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains), sauf si le contribuable a son bureau chez lui et travaille principalement dans les bureaux de ses clients. Par exemple, celui qui donne des cours du soir en vertu d'un contrat d'entreprise et qui a son bureau à la maison peut déduire les frais occasionnés par ses déplacements entre la maison et l'école et entre l'école et la maison.

Les dépenses admissibles comprennent: essence, huile, réparations, fournitures, pneus, stationnement, lavages, permis, frais de financement et primes d'assurance.

On peut aussi compter des frais d'amortissement, au taux de 30% de la valeur décroissante ou résiduelle. (Coût moins amortissement accumulé.)

Il faut tenir compte du millage et calculer le coût par mille parcouru (en divisant le coût total par le nombre de milles). Ce coût du mille ne doit ensuite être appliqué qu'au nombre de milles parcourus pour affaires.

Si pendant l'année, le contribuable a échangé sa voiture, il doit ajouter le coût de la nouvelle voiture à la valeur non amortie de la voiture usagée.

Voici un exemple:

|   |         |
|---|---------|
| Voiture achetée en 1973 au prix de            | \$3,500 |
| Amortissement pour 1973 — 30% de \$3,500      | 1,050   |
| Coût en capital non amorti — 31 décembre 1973 | 2,450   |
| Amortissement pour 1974 — 30% de \$2,450      | 735     |
| Coût en capital non amorti — 31 décembre 1974 | 1,715   |
| Amortissement pour 1974 — 30% de \$1,715      | 515     |
| Coût en capital non amorti — 31 décembre 1975 | 1,200   |

En 1976, le contribuable a échangé cette voiture contre une neuve au prix net de \$5,000. Il a payé \$4,400 comptant et a obtenu \$600 pour la reprise. Pour déterminer le nouveau coût en capital, il faut ajouter le prix de la nouvelle voiture au coût en capital non amorti de la vieille voiture et déduire ensuite le montant de la reprise.

Le nouveau coût en capital est donc de \$5,600 (\$5,000 plus \$1,200, moins \$600) et l'amortissement du coût en capital pour 1976 est de \$1,680 (30% de \$5,600). Le relevé des frais d'automobile de 1976 est comme suit:

Dépenses courantes

|  |         |
|--|---------|
| Essence  | \$400   |
| Lavages  | 8       |
| Stationnement  | 42      |
| Réparations  | 100     |
| Permis   | 40      |
| Assurance  | 200     |
| Amortissement du coût en capital (30% de \$5,600)                              | 1,680   |
| Total des frais d'automobile pour l'année                                      | \$2,470 |
| Millage  |         |
| Vieille voiture — lecture de l'odomètre à la vente                             | 35,000  |
| — lecture de l'odomètre au 1er janvier 1976                                    | 30,000  |
| Millage pour l'année, vieille voiture  | 5,000   |
| Nouvelle voiture — lecture de l'odomètre au 31 décembre 1976                   | 5,300   |
| Millage total des deux voitures  | 10,200  |
| Coût du mille — 24.2c (\$2,470 ÷ 10,200)                                       |         |
| Utilisation total à des fins d'affaires des voitures pour l'année — 600 milles |         |
| Deduction de frais d'automobile — \$145.20 (600 x 24.2c)                       |         |

Revenu d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre un état de son revenu et de ses dépenses d'entreprise à sa déclaration d'impôt. En voici un exemple:

|  |         |
|--|---------|
| Revenu — honoraires professionnels gagnés durant l'année   | \$3250  |
| Dépenses —   |         |
| Frais d'exploitation (voir état ci-dessous)  | \$425   |
| Amortissement du coût en capital — articles d'ameublement  | 500     |
| Fournitures  | 50      |
| Frais d'automobile (voir ci-dessus)  | 145     |
| Livres et périodiques  | 200     |
| Cotisations professionnelles   | 60      |
|  | 1,380   |
| Revenu professionnel net   | \$1,870 |
| Frais d'exploitation (d'après ci-dessus)   |         |
| Taxes foncières  | \$1,000 |
| Intérêt sur hypothèque   | 1,600   |
| Assurance  | 150     |
| Chauffage  | 400     |
| Téléphone  | 150     |
| Eau  | 75      |
| Eclairage  | 25      |
| Total, frais d'exploitation pour l'année   | \$3,400 |
| Un huitième (à supposer que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces) | \$425   |

L'amortissement du coût en capital n'est déduit qu'à l'égard du mobilier et de l'équipement. Il n'est pas déduit d'amortissement à l'égard de la partie bureau du bâtiment résidentiel pour les raisons précitées. Le contribuable qui a déduit un amortissement à l'égard de la partie bureau d'une maison durant la période 1972-73 peut renverser les choses en communication avec son bureau de district d'impôt, (voir IT-120, alinéa 24.2). Nous rappelons que le contribuable qui s'abstient de déduire un amortissement du coût en capital à l'égard de la partie bureau de son logement élimine la possibilité de la récupération de l'amortissement ainsi que de gains de capital imposables à la vente de sa maison.

|   |         |
|---|---------|
| Catégorie 8 — Meubles et équipement                         |         |
| Coût en capital non amorti — 1er janvier 1976               | \$2,000 |
| Achat — machine à écrire électrique                         | 550     |
|   | 2,550   |
| Produit de la cession de la vieille machine à écrire        | 50      |
| Coût en capital non amorti — 31 décembre 1976               | \$2,500 |
| Amortissement du coût en capital pour 1976 — 20% de \$2,500 | \$500   |

Année financière

Le contribuable qui dirige une entreprise enregistrée peut adopter une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui peut amener la remise à plus tard de paiements d'impôt sur le revenu. Ainsi, par exemple, supposons que l'année financière d'une entreprise individuelle se termine le 31 janvier 1976. Le revenu des douze mois terminés le 31 janvier 1976 ne sera pas déclaré avant 1976, même si les 11/12 en ont été gagnés en 1975. Une fois que le contribuable a choisi une année financière, il ne peut la changer sans l'agrément de Revenue Canada (Impôt) (paragraphe 248(1) [I] "Période financière").

Déclaration du revenu professionnel selon la comptabilité d'exercice

Selon la nouvelle loi, le contribuable n'a plus le choix, en ce qui concerne ses services professionnels, de déclarer ses revenus selon la méthode de comptabilité de caisse. Il doit les déclarer l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Un paiement pour services rendus est réputé à recevoir à la première des dates suivantes: la date de présentation de la facture, la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu, ou la date où le paiement a été reçu (article 34) [203-204]. (Voir la brochure "Personnes exerçant des professions libérales: Calcul du revenu" de Revenu Canada (Impôt).)

Gains en capital

Selon la nouvelle loi, les gains et pertes en capital découlant de la vente de certains genres de biens doivent intervenir dans le calcul du revenu. Les cas suivants peuvent revêtir un intérêt particulier pour les professeurs d'université.

- a) *Gain en capital provenant de la vente d'une résidence contenant un bureau*
- Règle générale, il n'y aura pas de gain en capital imposable lors de la vente d'une résidence principale. Si le logement contient un bureau, il n'y aura pas de gain en capital imposable si le contribuable s'est abstenu de déduire de son revenu d'entreprise l'amortissement du coût en capital. S'il l'a déduit, cependant, il se rend assujéti à payer l'impôt sur la moitié du gain en capital applicable à la partie bureau.
- b) *Gain en capital présumé durant la location temporaire d'une résidence principale*

Résidents du Canada

Normalement, la résidence principale louée devient sujette à l'impôt sur les gains en capital (paragraphe 45(1)) [259]. Le propriétaire peut, cependant, garder à sa maison le statut de



résidence principale durant une période de location d'au plus quatre ans en s'autorisant à cette fin du paragraphe 45(2) [262]. Cette autorisation n'est accessible qu'aux personnes qui demeurent résidents du Canada aux fins de l'impôt (IT-120 — alinéas 19 et 12).

#### Non-résidents du Canada

Certains professeurs d'université en congé sabbatique ou autre peuvent devenir non-résidents du Canada aux fins de l'impôt. La partie imposable des gains en capital intervenant durant la période de location se détermine à l'aide de la formule de l'alinéa 40(2)(b) [25]. L'effet en est une exemption des gains en capital imposables durant une absence du Canada comme non-résident d'une durée de moins de trois ans.

Pour plus amples renseignements sur les gains en capital et le statut résidentiel, voir la section ci-après intitulée "Congés sabbatiques — non-résidents du Canada". Une brochure intitulée "Gains en capital" peut s'obtenir de Revenu Canada (Impôt).

#### Bourses d'études, de recherche et d'entretien, prix et subventions de recherche

Le Bulletin d'interprétation IT-75R publié le 16 août 1976 renferme les définitions ministérielles de chacun des types ci-dessus d'allocations et son traitement fiscal. Le nom donné à une subvention particulière peut bien ne pas indiquer sa vraie nature. Dans certains cas, par exemple, les bourses de recherche peuvent se considérer comme des subventions de recherche aux fins de l'impôt sur le revenu.

#### Bourses d'études, de recherche et d'entretien et prix

L'alinéa 56(1)(n) [287g] exige d'inclure dans le revenu toutes les sommes reçues durant une année à l'un ou à la totalité de ces titres. Lorsque le bénéficiaire reçoit \$500 et plus deux années de suite, la déduction de \$500 s'applique chaque année, ce qui vaut une déduction totale de \$1.000. Il est rappelé aux professeurs et étudiants que les frais de déménagement et de garde d'enfants peuvent se déduire, dans certains cas, des subventions (articles 62 et 63) [316-319, 320-325].

#### Subventions de recherche

Les conditions de la subvention, plutôt que sa dénomination, déterminent s'il faut l'inclure dans le revenu selon l'alinéa 56(1)(n) [287g] ou (o) [287h] (IT-75R, alinéa 14). Les allocations réputées être des subventions de recherche sont imposables dans la mesure où leur montant dépasse les frais effectifs de la recherche. Les frais personnels ou de subsistance comme les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, engagés pendant que le chercheur poursuivait ses travaux hors de chez lui (alinéa 56(1)(o) [287h]).

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs connexes à ses travaux (IT-75R, alinéa 25). L'alinéa précédent conclut que le contribuable ne peut déduire les frais de déplacement de son conjoint et de ses enfants. Cette disposition n'est pas uniformément appliquée par Revenu Canada (Impôt), si bien que beaucoup de contribuables sont autorisés à déduire tous les frais de déplacement de leur famille vers le lieu et du lieu des recherches. Sont à déduire les frais d'hôtel supportés pendant la recherche d'un logement plus permanent de même que toutes autres dépenses directement liées aux travaux telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous autres frais pertinents autres que d'ordre personnel ou de subsistance. Les dépenses d'ordre capital peuvent se déduire (IT-75R, alinéa 27).

Il n'est pas nécessaire de présenter des reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger la présentation d'une comptabilité à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses dépenses admissibles et, si possible, garder les reçus justificatifs. Normalement, les dépenses d'une année précédant ou suivant la réception d'une subvention de recherche peuvent encore s'en déduire. Font exception les dépenses survenant l'année antérieure à la réception de la subvention et avant notification de l'attribution de celle-ci (IT-75R, alinéa 26).

Même si les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles du salaire sabbatique ni d'une bourse de recherche, sauf, bien entendu, si la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme subvention de recherche et ne bénéficie que de la

déduction de \$500 en toute année d'imposition, peu importe la somme de frais de recherche effectivement supportés. Aucune partie de ces frais ne peut se déduire non plus du salaire sabbatique.

Nonobstant ce qui précède, le professeur peut éviter de payer de l'impôt sur les fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'un salaire. Seul le montant dépassant les frais de recherche admissibles sont imposés. Cette pratique est approuvée par Revenu Canada (Impôt) et toutes les universités connaissent la procédure à suivre. (Voir Congés sabbatiques, ci-après.)

Il y a lieu de noter que le bénéficiaire d'une bourse de recherche et d'une subvention de recherche peut déduire \$500 de sa bourse ainsi que le total de ses frais de recherche de sa subvention.

#### Congés sabbatiques

Il ne sera question dans la présente section du Guide, que des dispositions fiscales *canadiennes* touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Nous traiterons plus loin de certaines questions fiscales relatives aux pays étrangers.

#### Congés sabbatiques — Résidents du Canada

Un professeur en congé sabbatique *qui demeure résident du Canada* aux fins de l'impôt doit compter dans son revenu le *traitement complet ou partiel qu'il continue de toucher*, et ne peut en déduire les frais de déplacement ou autres frais relatifs à sa recherche. D'autre part, si son congé sabbatique est financé par une *subvention de recherche* octroyée par son employeur ou par une autre institution, il peut en déduire, aux fins de l'impôt, les dépenses mentionnées à l'alinéa 56(1)(o) [287h] de la loi (IT-75R, alinéa 15). Revenu Canada (Impôt) reconnaît maintenant aux universités le droit d'accorder à leur professeurs des subventions de recherche au lieu d'un traitement à l'occasion d'un congé sabbatique. Les conditions auxquelles ces subventions de recherche peuvent être accordées ont été communiquées à toutes les universités canadiennes. En vertu de cet arrangement, le bénéficiaire d'un congé sabbatique continuera à toucher un traitement et recevra aussi une subvention de recherche.

Il faut déclarer la partie salaire comme revenu provenant d'un emploi; ce revenu n'a droit qu'aux déductions statutaires indiquées ci-dessus. La subvention de recherche ne doit compter dans le revenu que dans la mesure où elle excède les dépenses mentionnées à l'alinéa 56(1)(o) [287h].

#### Congés sabbatiques — Non-résidents du Canada

Le professeur qui s'absente du Canada pour une année ou deux en congé sabbatique ou autre est d'ordinaire considéré comme non-résident du Canada aux fins de l'impôt sur le revenu si lui et sa famille ont quitté le Canada et s'il a disposé de bonne foi de son droit d'occuper son logement au Canada en le vendant ou en le louant pour une durée au moins égale à la période la plus longue entre six mois et le temps durant lequel il s'attend à être absent du Canada (IT-221, alinéa 2). Dans le passé, les émigrants temporaires qui ne revendiquaient pas le statut de non-résidents pouvaient demeurer résidents du Canada. Récemment, le bureau de l'Impôt de Kingston a contesté cette pratique; il soutient que le professeur doit être considéré comme non-résident dans le cas ci-dessus. Des négociations en vue de régler la question ont été entamées avec le sous-ministre.

Les salaires sabbatiques et les subventions de sources canadiennes versés à un non-résident du Canada constituent un revenu imposable s'il a résidé au Canada au cours de l'année (IT-75R, alinéa 30). D'autre part, il a droit aux exemptions personnelles accordées aux résidents du Canada selon le rapport de son revenu canadien à son revenu mondial (IT-171, alinéa 4).

Une publication de l'UAPUO portant sur "Le congé sabbatique et l'impôt sur le revenu" a paru en novembre 1975 par le canal de l'ACPU et de l'UAPUO. Voir aussi IT-120 "Résidence principale" et IT-221 "Détermination de la résidence des personnes qui s'absentent du Canada".

**Allocations familiales** — Avant l'année 1974, les allocations familiales étaient exemptes d'impôt, et n'étaient pas payables aux résidents du Canada pendant qu'ils séjournaient à l'étranger, sauf pour des périodes très restreintes.

Depuis le 1er janvier 1974, les allocations familiales sont imposables à l'égard d'un enfant pour lequel le contribuable réclame une exemption aux fins de l'impôt.

Par ailleurs, les allocations continuent d'être versées à l'égard d'un enfant admissible dont le parent responsable est assujéti à l'impôt canadien, sans égard à l'absence du Canada du parent ou de l'enfant. (Voir la brochure *Allocations familiales* publiée par le ministère de la Santé nationale et du Bien-être social et disponible dans les bureaux de poste.)

#### Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où le gros de son revenu lui vient de sources étrangères. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est taxable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujéti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 [811-818]. Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que si le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent passer par une université canadienne et servir à couvrir les frais de déplacement et à maintenir le salaire du professeur.

Si le professeur obtient le statut de non-résident, la "source" des fonds servant à payer son salaire est déterminante. Si les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après les décisions actuelles de Revenu Canada (Impôt), ces subventions constituent un revenu imposable si elles passent par une université canadienne.

#### Revenu de placements au Canada des non-résidents

Sauf quelques légères exceptions, les dividendes et intérêts de sources canadiennes payables sont assujéti à la retenue fiscale. Les taux sont de 5%, 10%, 15% ou 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent des dividendes ou des intérêts, et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il peut lui être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

#### Revenus de location canadiens des non-résidents

Si un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes:

1(a) Le contribuable peut charger un agent de retenir et verser 25% (ou 15%, en cas de réduction prévue par un traité) du loyer *brut*, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212(1)(d)).

1(b) D'autre part, il est loisible au contribuable, dans les deux années suivant la fin de l'exercice fiscal, de déposer une déclaration établissant le revenu *net* tiré de sa propriété, compte tenu des dépenses au titre des impôts fonciers, des réparations, des assurances, des intérêts hypothécaires, des commissions d'agents, etc. Comme il est dit plus haut, il ne faut pas déduire d'amortissement du coût en capital à l'égard de la résidence parce que l'amortissement ne sera récupéré qu'à la réoccupation des lieux et qu'il rendra aussi la résidence assujéti à l'impôt sur les gains de capital. Si le revenu net après déduction des dépenses est inférieur aux 15% ou 25% déjà retenus sur les loyers bruts, un remboursement peut alors être demandé (article 216).

L'amortissement du coût en capital des meubles et de l'équipement peut à coup sûr se déduire des loyers si le propriétaire est confiant qu'une dépréciation selon le montant déduit va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande des articles d'ameublement au moment où ils ont été convertis de biens d'usage personnel en



biens locatifs. A la fin de chaque année, l'amortissement du coût en capital est déduit de la valeur en capital et l'amortissement déduit l'année suivante est de 20% du solde restant.

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant \$5,000 le 1er septembre 1976 en vertu d'un bail allant du 1er septembre 1976 au 31 août 1977. Il peut déduire un amortissement du coût en capital de \$1,000 (20% de \$5,000) du revenu en loyer reçu durant la période du 1er septembre 1976 au 31 décembre 1976. Cependant, si la juste valeur marchande des articles d'ameublement le 31 août 1977 revient à plus de \$4,000 (\$5,000 moins un amortissement du coût en capital de \$1,000), le montant dont la valeur marchande dépasse \$4,000 doit se récupérer en 1977. Si la juste valeur marchande dépasse \$5,000, il y a alors aussi des gains de capital imposables en 1977. Le professeur n'a pas droit à un amortissement du coût en capital à l'égard de 1977 de toute façon puisque le bien n'est pas utilisé comme bien commercial le 31 décembre 1977.

- 2 Au lieu de recourir à cette méthode, le non-résident peut produire une formule NR6, par laquelle lui et son agent s'engagent conjointement à produire une déclaration d'impôt dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15%) du revenu estimatif *net*, provenant du loyer. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt. Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216(4).)

Un professeur qui loue sa demeure pendant une absence temporaire du Canada est ordinairement réputé avoir transformé sa résidence principale en maison de rapport qui peut de ce fait devenir assujettie à l'impôt sur les gains de capital. Cette possibilité est examinée à l'égard des résidents et des non-résidents sous la rubrique "Gains de capital" plus haut.

## Résumé des avantages du statut de non-résident

Comme il est dit plus haut, la condition de résidence du professeur d'université en congé sabbatique ou simple congé est maintenant un peu embrouillée. Il semble que, s'il loue sa résidence au mois, le professeur est considéré comme demeurant un résident du Canada aux fins de l'impôt sur le revenu. D'autre part, s'il la loue en vertu d'un bail irrévocable pour la durée de son absence, il peut être réputé non-résident.

Les avantages fiscaux du statut de non-résident sont sensiblement réduits par la nouvelle loi, mais les suivants subsistent:

- Le revenu de sources étrangères des non-résidents n'est pas assujéti à l'impôt canadien sur le revenu.
- La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux marginaux applicables aux résidents.
- Les taux d'impôt des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.
- Les non-résidents peuvent désestimer leurs régimes d'épargne-retraite enregistrés canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.
- En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, s'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner comment il peut se ressentir à la fois des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux Canadiens d'enseigner ou de faire des recherches dans les pays concernés sans payer d'impôt étranger sur les subventions et les salaires sabbatiques de sources canadiennes. Des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux nationaux étrangers qui enseignent ou font des recherches chez nous.

La section qui suit examine certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

## Résumé des conséquences que comporte le congé sabbatique en dehors du Canada

Actuellement, le Canada négocie activement des accords fiscaux avec certains pays et des négociations ont déjà eu lieu avec trente-huit pays. Un nouvel

accord a été conclu avec la France mais ne pourra entrer en vigueur que lorsque la loi habilitante aura été votée par le Parlement canadien et, d'autre part, les procédures nécessaires à sa mise en application en France ne sont pas encore terminées. Cet accord ne s'appliquera pas à l'année fiscale 1975.

Les professeurs qui prennent leur congé sabbatique à l'extérieur du Canada ne doivent pas s'inquiéter outre mesure du risque d'une double imposition. Le professeur qui décide de conserver le statut de résident canadien sera imposé par le Canada, non seulement sur ses revenus de sources canadiennes mais également sur ses revenus gagnés à l'étranger. Cependant, en ce qui concerne les revenus de source étrangère, le Canada accorde un crédit d'impôt étranger qui, en gros, est égal au montant le moins élevé soit de l'impôt versé à l'étranger, soit de l'impôt canadien sur les revenus de source étrangère. Par conséquent, le professeur qui conserve sa résidence au Canada versera l'impôt sur les revenus de source étrangère au taux le plus élevé de l'impôt canadien ou de l'impôt étranger. Il n'y aura aucune double imposition en ce qui concerne les revenus de source étrangère. Il n'y a que peu de possibilités que le pays étranger impose les traitements de congé sabbatique et encore moins de possibilités que les bourses et subventions à la recherche de sources canadiennes soient également imposées par le pays étranger dans lequel le professeur passe son congé, sabbatique ou autre. Le Canada peut fort bien ne pas reconnaître le traitement de congé sabbatique d'une université canadienne ou une bourse ou subvention à la recherche de source canadienne comme un revenu de source étrangère; le professeur qui a choisi le statut de résident pourrait ne recevoir aucun crédit d'impôt étranger pour les impôts étrangers qu'il aurait éventuellement pu avoir à payer. Dans le cas d'un pays avec lequel le Canada a conclu un accord, il y aura une solution mais en attendant que soit trouvée la solution à ce problème de double imposition, le professeur pourrait se trouver devant des difficultés financières sérieuses. Nous donnons ci-dessous la liste des pays avec lesquels le Canada a conclu un accord fiscal actuellement en vigueur. Si le Canada n'a signé aucun accord avec les pays étrangers, il semble qu'il n'y ait aucune solution à ce problème éventuel de double imposition mais, à toutes fins pratiques, nous n'avons eu connaissance d'aucun professeur ayant eu ces difficultés. Tout professeur désirant conserver le statut de résident canadien mais qui désire passer son congé sabbatique ou autre dans un pays non signataire d'un accord avec le Canada aurait avantage à se renseigner sur le régime fiscal du pays en question.

Le professeur qui a décidé de conserver le statut de non-résident canadien devra payer l'impôt canadien, ainsi que nous l'avons déjà mentionné, sur son traitement de congé sabbatique, sur toute bourse ou subvention à la recherche de sources canadiennes avec cependant la possibilité de déduire \$500 sur les subventions à la recherche de source canadienne ainsi que les dépenses admissibles. Le fait que le professeur ait choisi de demander le statut de non-résident au Canada ne veut pas nécessairement dire qu'il va devenir résident du pays où il passe son congé sabbatique ou autre car cela dépendra uniquement des lois du pays étranger en question. Il est donc possible, en vertu de certains des accords fiscaux actuels, qu'il ne pourra bénéficier d'aucun dégrèvement. Il est également possible que le pays étranger impose le traitement de congé sabbatique et il pourrait y avoir des difficultés s'il n'accorde aucun crédit d'impôt pour l'impôt canadien versé. Le traitement de congé sabbatique est soumis à l'impôt canadien en vertu de l'article 115(2)(e)(i), même si le bénéficiaire a le statut de non-résident. Cependant, cet article prévoit également une exemption de l'impôt canadien dans le cas de la rémunération afférente à un poste ou à un emploi dans un pays autre que le Canada où le revenu est soumis à l'impôt dudit pays étranger. Le Bulletin d'interprétation IT-161 décrit les deux cas ci-dessus et précise que le ministère lèvera l'obligation de lever l'impôt sur les revenus d'un emploi dans ces circonstances. Cela permettrait donc d'éliminer le problème de la double imposition ainsi que les difficultés financières pouvant en découler. Selon le Bulletin d'interprétation, c'est l'employeur qui a la responsabilité d'établir l'admissibilité à l'exemption prévue dans l'article 115(2)(e)(i)(A). Par conséquent, le professeur doit d'abord convaincre son employeur qui, à son tour doit prouver au ministère du Revenu national qu'il est admissible à bénéficier de l'exemption. On nous a dit qu'un professeur qui avait obtenu le statut de non-résident du Canada et qui avait passé son congé sabbatique en Suisse, où son traitement de congé sabbatique était soumis à l'impôt Suisse, avait réussi à se qualifier pour l'exemption prévue par l'article 115(2)(e)(i)(A).

Nous tenterons dans la présente section du guide, de résumer certaines dispositions des lois fiscales des États-Unis, du Royaume-Uni et de la France, mais ce résumé n'aura qu'une valeur indicative. Nous conseillons aux professeurs ayant l'intention de passer leur congé sabbatique dans ces pays de se renseigner sur leur situation aux fins de l'impôts.

## 1. États-Unis

Si un professeur canadien prend son congé sabbatique aux États-Unis et passe dix mois, un an ou quinze mois dans ce pays tout en ayant l'intention de revenir au Canada, le Service du revenu intérieur des États-Unis le considère comme un étranger non-résident, car il est défini comme "une personne venue aux États-Unis dans un but précis qui, de par sa nature, peut être atteint promptement." Ses obligations fiscales sont alors restreintes au revenu provenant de sources américaines. Un revenu gagné aux États-Unis et "effectivement rattaché à l'exercice d'un métier ou d'un commerce aux États-Unis" est imposable à un taux progressif, une fois faites les déductions admissibles. Un revenu qui n'est pas effectivement rattaché à un métier ou un commerce est imposable à un taux uniforme de 30%. Cependant, en vertu des accords fiscaux canado-américains, ce taux est abaissé à 15% dans le cas de tous les revenus, autres que le revenu du travail que le résident canadien reçoit de sources américaines. Un professeur qui veut aller en congé sabbatique aux États-Unis pourra probablement se classer comme visiteur relevant d'un programme d'échanges. L'étranger non-résident qui tombe dans cette catégorie peut exclure de son revenu imposable aux États-Unis les émoluments qu'il reçoit de son université canadienne pendant son congé sabbatique.

Si un candidat à un grade dans une université des États-Unis reçoit une bourse, le montant de celle-ci peut être exonéré d'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable, à moins que tous les candidats au grade en question ne doivent rendre des services similaires. Si le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure où elle dépasse \$300 par mois. L'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de \$300 n'est accordée que si la subvention provient soit d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, soit du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le "Mutual Educational and Cultural Exchange Act" de 1961. La déduction ne peut s'appliquer que pendant 36 mois, après quoi le montant total de la bourse devient imposable aux États-Unis. Une bourse de source canadienne accordée à un professeur canadien ayant le statut d'étranger non-résident aux États-Unis n'est pas assujettie à l'impôt américain à moins qu'elle ne soit considérée comme la rémunération d'une tâche accomplie aux États-Unis.

La convention fiscale Canada-États-Unis (article VII) porte que, si un résident canadien séjourne aux États-Unis pendant une période ne dépassant pas 183 jours au cours d'une année fiscale, il n'a pas d'impôt à payer aux États-Unis pour la rémunération reçue à l'égard d'un travail accompli dans ce pays pendant l'année en question, à condition que a) la rémunération ne dépasse pas \$5,000 ou b) la rémunération provienne d'un résident canadien, d'une société ou autre organisme canadien ou d'une succursale canadienne permanente d'une entreprise américaine; dans ce cas, le montant de l'exemption n'est pas limité. Si un professeur canadien s'est rendu aux États-Unis le 2 juillet d'une année et en est reparti le 30 juin de l'année suivante, il aura passé 364 jours aux États-Unis, mais il n'aura pas passé plus de 183 jours pendant l'une ou l'autre année civile; il est donc exonéré d'impôt à l'égard de la rémunération de ses services. Le traité fiscal prévoit aussi, à l'article VIII A, qu'un professeur ayant sa résidence au Canada et qui se trouve temporairement aux États-Unis pour enseigner dans une université, un collège, une école ou une autre maison d'enseignement pendant une période ne dépassant pas deux ans, n'a pas à payer d'impôt à l'égard de la rémunération qu'il reçoit pour cet enseignement. Il faut remarquer que le traité fiscal vise les résidents canadiens, et que celui qui cesserait d'être résident canadien au cours de son congé sabbatique risquerait de perdre cet avantage.

## 3. Royaume-Uni

Avant 1974, le traitement de congé sabbatique d'un professeur canadien était considéré comme émoluments à condition qu'il ne soit pas domicilié au Royaume-Uni (résident au Royaume-Uni avec l'intention de continuer à y résider indéfiniment) et ces émoluments n'étaient imposés que *forfaitairement* même si la personne avait le statut de résident au Royaume-Uni. Tout professeur canadien ayant la chance de posséder suffisamment d'économies pour ne pas avoir besoin que son traitement de congé sabbatique lui soit versé au Royaume-Uni n'était, de toute évidence, soumis à aucun impôt du Royaume-



Un sur ce traitement puisqu'il ne lui était pas versé au Royaume-Uni.

La loi des Finances de 1974 du Royaume-Uni prévoit que si une personne ne réside pas au Royaume-Uni ou encore que, si elle y réside, ce n'est pas une résidence permanente, 50% des emoluments qui lui sont versés pour des fonctions qu'elle exerce au Royaume-Uni sont sujets à l'impôt de ce pays, que ces emoluments lui soient ou non versés au Royaume-Uni. Nous avons appris du ministère du Revenu intérieur que les professeurs en congé sabbatique seraient ordinairement considérés pendant leur séjour au Royaume-Uni, comme exerçant les fonctions de leur emploi, et seraient désormais assujettis à l'impôt britannique sur 50% de leur traitement de congé sabbatique. Le ministère du Revenu intérieur a toutefois mentionné que cette disposition était subordonnée à l'accord fiscal Canada-Royaume-Uni. D'après l'article 19(2), une personne qui réside au Canada ou qui y résidait immédiatement avant de se rendre au Royaume-Uni et qui se trouve au Royaume-Uni à titre de bénéficiaire d'une subvention, allocation ou bourse attribuée par une institution gouvernementale, religieuse, charitable, scientifique, littéraire ou éducative établie au Canada, et ayant pour principal objet de favoriser l'exécution d'une recherche pendant une période ne dépassant pas deux ans, n'est pas imposable au Royaume-Uni à l'égard de cette subvention, bourse ou allocation.

Il est clair que cet article de l'accord fiscal soustrait à l'impôt les bourses de recherches et d'études et les subventions de recherche reçues de tous les organismes subventionnaires habituels canadiens. Le ministère du Revenu intérieur a confirmé qu'un congé sabbatique est considéré comme une "subvention, allocation ou bourse" et n'est pas imposé.

L'article 18 de l'accord s'applique directement au professeur qui passe son ou ses années sabbatiques au Royaume-Uni. Il stipule ceci: "Le professeur qui visite un des territoires durant une période d'au plus deux ans pour enseigner dans une université, un collège, une école ou autre institution d'enseignement dans ledit territoire et qui est exempt d'impôt dans le premier territoire pour ce qui est de toute rémunération relative à son enseignement." Il est à noter que, contrairement à l'accord intervenu entre les États-Unis et le Canada, le professeur peut bénéficier de l'article 18, même s'il abandonne sa résidence canadienne et obtient le statut de résident du Royaume-Uni, à condition d'être, immédiatement avant son congé sabbatique, résident du Canada.

Certaines personnes qui ont pris leur congé sabbatique au Royaume-Uni nous ont informés que les autorités de ce pays n'avaient pas cherché à leur demander de payer quelque impôt que ce soit sur leur traitement de congé sabbatique.

### 3. France

Toute personne, quelle que soit sa nationalité, résidant habituellement en France est sujette à l'impôt français. Sont considérées comme ayant en France une résidence habituelle:

- les personnes qui ont une habitation à leur disposition à titre de propriétaire, d'usufruitier ou de locataire lorsque, dans ce dernier cas, la location est conclue soit par un accord unique, soit par accords successifs pour une période continue d'au moins une année;
- les personnes qui, sans disposer en France d'une habitation dans les conditions définies en (a) ci-dessus, ont néanmoins en France le lieu de leur domicile principal. Quoique cette notion de domicile principal ne soit pas définie par la loi, il est généralement admis qu'un étranger a son domicile principal en France lorsqu'il y séjourne effectivement plus de six mois dans l'année.

Il semble en découler qu'un professeur canadien qui passe son année sabbatique en France est considéré comme résident français et, par conséquent, assujetti à l'impôt français sur le revenu.

Les Canadiens qui ont passé leur congé sabbatique en France affirment sans exception n'avoir eu à payer l'impôt en France que s'ils ont touché des revenus de sources françaises. Toutefois, la personne qui a son domicile mais non sa résidence en France peut en vertu de l'article 164 du Code des impôts, être personnellement imposable sur la plus forte des deux valeurs suivantes: son revenu effectif de sources françaises, ou un revenu présumé correspondant à cinq fois la valeur de location de sa résidence en France. On ne semble pas avoir recouru à l'article 164 pour taxer les professeurs en congé sabbatique, cet article ayant apparemment pour fonction d'assujettir à l'impôt les personnes qui entretiennent de luxueuses résidences secondaires en France pendant un temps assez long.

Le nouvel Accord fiscal canado-français a pris effet à l'échange d'instruments de ratification le 29 juillet 1976. L'accord établit un nouveau régime sensiblement différent de celui de l'accord de 1952. Il se règle,

en substance, sur l'avant-projet d'Accord sur la double imposition du revenu et de la fortune établi par le Comité fiscal de l'Organisation de coopération et de développement économique (O.C.D.E.).

En général, le revenu touché par un professeur en congé sabbatique en France n'est imposé, en fait, qu'en France ou au Canada, mais non dans les deux pays. La double imposition disparaît, dans le cas du Canada, par l'admission de l'impôt français payable au titre des lois françaises en déduction de l'impôt canadien à payer sur le revenu; dans le cas de la France, le revenu imposable au Canada est exempté des impôts français. Article XXIII (1) a) et 2 a). L'accord, selon l'avant-projet de l'O.C.D.E., ne renferme aucune disposition spéciale concernant la rémunération touchée par les professeurs et étudiants en visite employés en France semblable à celle de l'Accord canado-américain et canado-britannique. Par conséquent, les règles générales relatives au revenu d'une entreprise (article XIV) et au revenu d'un emploi (article XV) s'appliquent à l'égard des professeurs et étudiants résidents du Canada qui vont en visite en France. En ce qui concerne le revenu provenant de "services professionnels", y compris "les activités scientifiques, littéraires, éducatives ou professorales ainsi que les activités indépendantes des médecins, avocats, ingénieurs, dentistes et comptables", le revenu est imposable au Canada si le professeur ou l'étudiant demeurent résidents du Canada et n'ont pas de "base fixe qui leur est normalement disponible" en France aux fins de s'acquitter de leurs fonctions. En ce qui concerne le revenu provenant d'un emploi, le Canada, en tant que pays de résidence, est, en principe, compétent pour l'imposer. Si l'emploi est occupé en France, cependant, le revenu est généralement imposable en France. Le Canada peut imposer le revenu d'un emploi de ses résidents qui occupent leur emploi en France s'ils sont *présents* en France durant une période d'au plus 183 jours de l'année civile et si a) la rémunération ne dépasse pas le montant le plus grand de \$2,500 canadiens et 10,000 francs français ou b) la rémunération est payée par ou pour le compte d'un employeur qui n'est pas résident français et n'est pas supportée par un établissement permanent ou une base fixe que l'employeur a en France. Ainsi donc, le résident canadien en congé sabbatique qui enseigne en France et est payé par un résident canadien (tel que son université au Canada) plus de \$2,500 ou 10,000 francs au maximum serait imposable par le Canada et non par la France, à condition que sa présence au cours d'une année civile ne dépasse pas 183 jours, bien qu'il ait été présent en France durant plus de 183 jours.

Le terme "résident" employé dans l'accord coïncide avec notre notion de "résident" aux termes de la loi de l'impôt sur le revenu. Article IV. L'expression "base fixe" employée dans les articles XIV et XV, tout en figurant dans divers autres accords, n'est pas défini, mais les observations sur l'article correspondant de l'avant-projet de l'O.C.D.E., qui mentionnent "un centre d'activité d'un caractère fixe ou permanent", semblent indiquer que le simple lien d'un professeur en congé sabbatique avec l'université ou l'institution d'accueil, étant temporaire, ne peut se considérer comme une "base fixe".

### Conventions et accords fiscaux internationaux concernant la rémunération des enseignants

Dans les nouveaux accords fiscaux et dans les accords qu'il renégocie présentement, le Canada n'accordera pas d'exemption de deux ans aux professeurs étrangers en séjour au Canada. C'est ce qui ressort d'une déclaration du ministère des Finances.

### Résidents des pays signataires qui enseignent au Canada

Le Canada a signé avec les 14 pays suivants des accords ou conventions qui permettent à leurs résidents d'enseigner temporairement au Canada pendant une période d'au plus 24 mois sans avoir à payer d'impôt au Canada sur leur revenu d'enseignement:

Allemagne de l'Ouest, Australie, Danemark, États-Unis, Finlande, Irlande, Japon, Norvège, Nouvelle-Zélande, Pays-Bas, Royaume-Uni, Suède, Trinidad et Tobago et Union Sud-Africaine.

L'accord intervenu avec l'Irlande diffère des autres en ce qu'il étend l'exemption à la "rémunération attachée à des études avancées (y compris la recherche)".

Le 13 septembre 1972, le ministère du Revenu national publiait le Bulletin d'interprétation IT-68, par lequel il obligeait les universités canadiennes à déduire de l'impôt et des contributions au Régime de pensions du Canada dans le cas de tous les résidents des pays signataires. Ces personnes sont également tenues de produire une déclaration d'impôt sur le revenu. Lorsque le ministère du Revenu national constate que le séjour provisoire n'a pas duré plus de deux ans et que le professeur étranger était effectivement venu enseigner, il lui rembourse l'impôt et les contributions mentionnées.

Tout ressortissant d'un pays signataire qui vient enseigner au Canada devrait connaître sa situation à l'égard du fisc, tant dans son pays qu'au Canada. Ces accords internationaux exonèrent de l'impôt canadien les salaires versés aux résidents des États contractants qui enseignent au Canada, mais ne soustraient pas ceux-ci à l'obligation de payer l'impôt sur le revenu dans leur pays.

*Québec n'est lié par aucun accord fiscal avec des pays étrangers. On croit cependant qu'il respectera les principes énoncés dans les traités fiscaux souscrits par le Canada, et accordera les mêmes exemptions aux non-résidents.*

### Résidents canadiens qui enseignent dans les pays signataires

Les accordés intervenus avec les 14 pays mentionnés ci-dessus, et aussi avec la Jamaïque, permettent aux Canadiens d'enseigner pendant 24 mois dans ces pays sans avoir à acquitter l'impôt local sur le revenu tiré de leur enseignement.

Les professeurs qui songent à aller enseigner dans l'un ou l'autre de ces pays devraient s'enquérir de l'interprétation à donner aux mesures provisoires d'exemption, car l'application de ces mesures peut, dans certains pays, être très différente de celle qui a cours au Canada.

Un Canadien ne doit pas oublier que l'accord le soustrait à l'impôt sur le revenu dans le pays étranger seulement, et non au Canada. Si, aux fins de l'impôt, il demeure résident du Canada, il sera assujetti à l'impôt canadien à l'égard de ses revenus de toutes provenances.

Toutefois, s'il cesse de résider au Canada, ses revenus provenant de l'étranger ne seront pas imposables au Canada. Quant à savoir s'il peut conserver son exemption dans le pays signataire après avoir cessé de résider au Canada, cela dépend de l'accord intervenu avec le pays en cause et de l'interprétation qu'en donnent les autorités fiscales de ce pays. Avant de prendre quelque engagement que ce soit, le professeur canadien a tout intérêt à se renseigner à ce sujet.

### La Loi de l'impôt sur le revenu de la Province de Québec

Le Québec a sa propre Loi de l'impôt sur le revenu (L.Q. chap. 23) qu'il administre lui-même. Il y a quelques différences entre les lois fédérale et provinciale en ce qui a trait aux obligations des professeurs d'université en matière fiscale. Le ministère québécois du Revenu, par exemple, admet difficilement qu'un congé sabbatique puisse justifier une cessation de résidence, alors que l'administrations fédérale, en générale, l'admet beaucoup plus facilement. Même si, en général, les professeurs d'université sont traités de la même façon sous les deux lois, il faut admettre que des administrations différentes pourraient interpréter différemment les mêmes situations ou circonstances. Il y a par ailleurs de légères différences de formulation entre les deux lois.

Nous avons tout lieu de croire que notre analyse des conséquences de la loi fédérale s'applique également à la loi provinciale. Cependant, nous recommandons qu'en cas de différence d'interprétation, on étudie de près les textes des deux lois pour tenter d'en trouver la cause.

### Dernières observations

Le Comité invite les membres de l'ACPU qui auraient des difficultés quant à l'application de la Loi de l'impôt sur le revenu à se présenter au bureau local de l'Impôt. Ceux qui estimerait avoir été injustement traités par ce bureau peuvent s'adresser à notre Comité. Le Comité ne se chargera toutefois de leur cause que si elle soulève un problème de portée générale. Par ailleurs, le Comité entend faire des démarches auprès du ministère du Revenu national en vue d'obtenir que les règles et les décisions soient uniformes par tout le pays.

Le Comité est bien conscient de ne pas avoir abordé, dans le présent Guide, tous les problèmes fiscaux de tous les professeurs d'université. Il entend poursuivre ses travaux et en publier régulièrement les résultats dans le Bulletin de l'ACPU.

Le Comité croit d'autre part à l'utilité de faire connaître à tous les membres de l'Association les réponses à des problèmes particuliers. Il se propose donc de publier périodiquement, sans en révéler la source, les lettres qu'il recevra et les réponses aux questions posées. Cette correspondance alimentera la chronique fiscale du Bulletin de l'ACPU.

*Ce guide d'impôt pour 1975 a été préparé par le Comité de l'impôt sur le revenu de l'Association canadienne des professeurs d'université. Les membres du comité sont: Le prof. Charles Hebdon, conseiller en bénéfices économiques pour le compte de l'UAPUO, et président du Comité de l'impôt de l'ACPU. Le prof. M. James Drew (Hautes Etudes Commerciales). Le prof. David P. Jones (Université McGill). Le prof. Emilio Binavinci (Université d'Ottawa). Georges Frappier (ACPU).*



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**MCMMASTER UNIVERSITY. Faculty of Business.** Positions in accounting. Rank open, Ph.D. completed or near completion.

Teach and do research in accounting. Areas to be covered: Managerial, Controllorship, Systems, and Financial. Salary appropriate for qualifications. W. J. Schlatter, Chairman of Accounting, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4. July 1, 1977. When positions filled.

**UNIVERSITY OF NEW ENGLAND** (Armidale, New South Wales). **Department of Accounting and Financial Management.** The Department of Accounting and Financial Management provides service courses in Accounting, Business Finance, Legal Studies, Information Systems, Professional Practice, Entrepreneurship and Small Business. Degree courses serviced include Bachelors of Financial Administration, Economics, Applied Economics, Agricultural Economics, Master of Economics, Doctoral studies and postgraduate Diplomas. The Department has expanded postgraduate studies substantially over the past two years and hopes to continue to do so. The Department has a self-financing Research Centre attached which provides data for research and teaching purposes. **ASSOCIATE PROFESSOR:** Applicants must demonstrate academic distinction in at least one of the fields serviced by the Department. The appointee will be expected to share in the administrative duties of the Department. Salary: \$A24,433. Available from 1-7-77. **LECTURER:** Applicants with special interests in Information Systems and/or Finance will be given some preference. The Department is currently expanding these

areas at both the undergraduate and graduate levels. Appointment will be made to the permanent staff but the University reserves the right to make the appointment probationary where it considers this appropriate. Salary: \$A13,552 — \$A17,993. Available from 1-7-77. Applications for both posts should be lodged as soon as possible. Conditions include assistance with travel and removal expenses. In addition, superannuation is available and assistance in buying or building a home. Study Leave grants are available and credit may be granted for existing study leave entitlement.

Applications should include full details of qualifications, experience, research interests and publications together with the names and addresses of three referees.

Applicants in the United Kingdom, Europe and America should forward their applications and ask their referees to forward their reports without delay to the Association of Commonwealth Universities (Appts), 36 Gordon Square, London, England, WC1H 0PF, and send a copy of the application only to the Staff Officer.

Other applicants should forward their applications to, and ask their referees to forward their reports to The Staff Officer, University of New England, Armidale, N.S.W. 2351, Australia, without delay.

### ANTHROPOLOGY

**UNIVERSITY OF ALBERTA. Department of Anthropology.** Applications are invited for a possible permanent position in Social

Anthropology at a junior Assistant Professor rank. Ph.D. required. Applicants with an interest in Western Canada are especially invited. Both women and men applicants will be considered. Applications with curriculum vitae and the names of three referees should be sent to Dr. R. Frucht, Staff Selection Committee, Department of Anthropology, University of Alberta, Edmonton, Alberta T6G 2E1.

**UNIVERSITY OF BRITISH COLUMBIA. Department of Anthropology and Sociology.** Applications are invited for one possible appointment in Sociology and several appointments in Social or Cultural Anthropology as from July, 1977 at ranks which seem appropriate. Candidates for the anthropological posts should have and be willing to develop specialist concerns in some of the following preferred areas: Archaeology (Western Canada and the Arctic); Art, Anthropological linguistics, Folkloristic, Material culture, Myth, Structuralist approaches; the Northwest Coast or Oceania. Applications are also invited for visiting posts for 1977/78 only at the Instructor or Assistant level in Sociology and/or Anthropology and Archaeology. While in all cases the Department retains the right to make those appointments which seem most commendable to it in view of its present strengths and weaknesses, preference will be given to Canadian citizens. Applicants of either sex have equal opportunity. Applications (to the Head, Department of Anthropology & Sociology, University of

## York University Atkinson College

### History of Science

The Department of Natural Science which offers degree programmes to part-time evening undergraduates invites applications for an appointment at the Assistant Professor level in the field of the History of Science.

Teaching duties include first year general education science courses and upper level science and society courses.

Preference will be given to candidates with a Ph.D. of equivalent, teaching experience and a good publication record.

Send complete CV and the names of three references by March 15, 1977 to:

**Prof. P. Moens,  
Chairman, Department of Natural Science  
Atkinson College  
York University  
4700 Keele Street  
Downsview,  
Ontario  
M3J 2R7**

Appointment contingent on the availability of funds.

## York University Atkinson College

### Canadian Studies

Applications are invited for candidates with a demonstrated ability in Interdisciplinary Studies for the degree programme in Canadian Studies at Atkinson College, particularly to teach on a regular basis the interdisciplinary core courses in Theory and Methods.

The appointment will be to an appropriate department (Economics, English, History, Humanities, Social Science, Sociology or other), but his/her major commitment will be Canadian Studies Programme.

Requirements include Ph.D. or equivalent. Apply with complete CV and the name of three referees by March 7, 1977 to:

**Office of the Dean,  
Atkinson College,  
York University  
4700 Keele Street  
Downsview, Ontario  
M3J 2R7**

Appointment contingent upon availability of funds.



British Columbia, Vancouver, B.C. V6T 1W5 Canada) should include a full curriculum vitae and a clear statement concerning past and future academic interests.

**UNIVERSITY OF VICTORIA. Department of Anthropology.** (1) One regular, full-time position in ethnology. Applicants should be capable of teaching introductory cultural and social anthropology at the first and second year levels. Preference will be given to individuals who have specialization in one or more of the following: Circumpolar, East Asian or North American regions, and in one of the following topical specializations: economic anthropology, political anthropology or religion. (2) One temporary, full-time (visiting) position. Applicants should be capable of teaching both physical anthropology and archaeology at the first and second year levels and either physical anthropology or archaeology at more advanced year levels. Rank and salary of the above posts will depend on the level of qualifications of the applicants. Ph.D. required for (1), desirable for (2). Given equal qualifications, preference will be given to a Canadian citizen or a person with experience in a Canadian University. The University of Victoria reserves the right not to fill these vacancies. Applications should be submitted as soon as possible, and the deadline for receipt of applications is March 31/77. Send vita, selected reprints, and list of at least three references to: O. Elliot, Chairman, Department of Anthropology, University of Victoria, Victoria, B. C., Canada V8W 2Y2.

**UNIVERSITY OF WATERLOO. Department of Anthropology.** Vacancy exists for faculty appointment at all ranks. Qualifications required: Ph.D. completed or to be completed by 1978. Nature of duties: Specialization in any of the following — ethnicity in Canada, urban anthropology, anthropology and law, or applied anthropology. Areal specialization if not Canada, preferred in China, Japan, South East Asia or Africa. Candidate will be required to teach undergraduate courses and pursue a high level of research. Salary commensurate with rank and experience. Send applications to: Dr. S.M. Weaver, Department of Anthropology, University of Waterloo, Waterloo, Ontario. Effective date of appointment, July 1, 1977.

**UNIVERSITY OF WESTERN ONTARIO. Department of Anthropology.** Subject to

availability of funds, the Department of Anthropology at the University of Western Ontario has the following openings: 2 one-year replacement positions (1977/78); 1 limited term appointment. Specialties desirable are: Native Peoples of Canada, Anthropological Linguistics, Theory in Archaeology. Applications should be addressed to: Dr. Martin Silverman, Department of Anthropology, Social Science Centre, University of Western Ontario, London, Ontario N6A 5C1.

#### APPLIED SOCIAL SCIENCE

**SAINT THOMAS UNIVERSITY. Applied Social Science Program.** Opening available at the rank of assistant professor for a newly developed program. Applicants should have completed advanced studies in social work or in an applied social science field and have some relevant work experience. Duties will include undergraduate teaching, program development and some field supervision. Apply to Professor R. Mullaly, Acting Director, Applied Social Science Program, Saint Thomas University, Fredericton, New Brunswick.

#### ARCHAEOLOGY

**UNIVERSITY OF SASKATCHEWAN. Department of Anthropology and Archaeology.** Applications are invited for two possible Sabbatical leave replacement appointments at the level of Assistant Professor, commencing in July, 1977. A Ph.D. is preferred, but doctoral candidates will also be considered. Preferred specialization(s): Archaeology (Plains area); archaeology and/or cultural anthropology (Canadian research experience). Appointees will be expected to teach classes in introductory archaeology and/or introductory social anthropology and advanced classes in area of specialization. Send vita to Recruiting Committee, Department of Anthropology and Archaeology, University of Saskatchewan, SASKATOON, Saskatchewan, S7N 0W0.

#### APPLIED MATHEMATICS

**MCMMASTER UNIVERSITY. Department of Applied Mathematics.** Applications are invited for the position of Assistant Professor from persons with a Ph.D. in Computer Science and some additional experience. Duties: Undergraduate and graduate teaching and research. Candidates' research activity should centre on theoretical computer sci-

ence, but they should also have interests in application. Teaching ability essential. Apply to Dr. M.A. Preston, Department of Applied Mathematics, McMaster University, Hamilton, Ontario, L8S 4K1. Appointment effective July 1, 1977 or as arranged.

#### BIOCHEMISTRY

**MEMORIAL UNIVERSITY. Department of Biochemistry. RESEARCH AND TEACHING POSITION — Physical Biochemist.** An opening is available at the Assistant or Associate Professor rank, subject to the availability of funds. Closing date, March 31, 1977. The duties include teaching of undergraduate and graduate students, and the prosecution of research in physical biochemistry. Ph.D. and postdoctoral experience necessary. Please send complete curriculum vitae, summary of research experience and the names of three referees to: Dr. K.M. Keough, Head (pro tem), Department of Biochemistry, Memorial University of Newfoundland, St. John's, Newfoundland A1C 5S7, Canada.

**MEMORIAL UNIVERSITY. Department of Biochemistry. RESEARCH AND TEACHING POSITION — Human Nutritionist or Food Scientist.** Opening subject to availability of funds. Ph.D. and postdoctoral research experience required. Responsibilities include teaching and research. Nutritionist should have interest or experience in dietetics and community nutrition. Food Scientist should have interest or experience in marine sources of Food. Rank and salary commensurate with qualifications. Closing date March 15, 1977. Please send complete curriculum vitae, summary of research experience, and names of three referees to: Chairman, Nutrition Search Committee, Department of Biochemistry, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7, Canada.

**MEMORIAL UNIVERSITY. Department of Biochemistry. — Human Nutritionist or Food Scientist.** Opening subject to availability of funds. Ph.D. and postdoctoral research experience required. Responsibilities include teaching and research. Nutritionist should have interest or experience in dietetics and community nutrition. Food Scientist should have interest or experience. Closing date Mar. 15, 1977. Please send complete curriculum vitae, summary of research experience, and names of three referees to: Chairman, Nutrition Search Committee,

Department of Biochemistry, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7, Canada.

**UNIVERSITY OF VICTORIA. Department of Bacteriology and Biochemistry.** Applications are invited for the positions of Assistant Professor and Sessional Lecturer in the Department of Bacteriology and Biochemistry, to commence July 1, 1977. The successful candidate for the Assistant Professorship will be required to establish a research programme in Immunology, Virology, Genetics, Enzymology or some aspect of Molecular Physiology. Applicants for the position of Sessional Lecturer should have a broad knowledge of Microbiology, Immunology or Biochemistry. The minimum salary will be \$16,000 per annum. Applications, including a full curriculum vitae, should be sent to the Chairman, Department of Bacteriology and Biochemistry, University of Victoria, P.O. Box 1700, Victoria, British Columbia V8W 2Y2, Canada. Candidates should ask three referees to forward their comments directly.

**UNIVERSITY OF VICTORIA. Department of Bacteriology and Biochemistry.** Applications are invited for the position of Chairman of the Department of Bacteriology and Biochemistry, effective July 1, 1977, or as soon as possible thereafter. It is expected that the successful candidate will have a strong academic background and broad understanding of teaching and research in Microbiology and Biochemistry. Candidates should have administrative experience. Applications, including a complete curriculum vitae and the names and addresses of at least three referees should be sent to Dr. A. Fischer, Dean, Faculty of Arts and Sciences, University of Victoria, P. O. Box 1700, Victoria, British Columbia V8W 2Y2, Canada.

#### BIOLOGY

**BROCK UNIVERSITY. Biological Sciences.** Assistant professorship — renewable probationary appointment available July 1st for an experimental plant or animal ecologist, preferably working at the population or community level. The appointee will be expected to develop a strong graduate research program and to participate in investigation-oriented undergraduate instruction. Send full curriculum vitae by March 1st, with statement of research and teaching interests, reprints of published research, and names of three referees to: Ecology Search

## York University Atkinson College

### Economics

The Department of Economics which offers both ordinary and honours programmes to part-time evening undergraduates, invites applications for a full-time position(s) at the assistant professor level to commence July 1, 1977.

Ph.D. (or near completion) is required, with specialization in Economic History (with emphasis on Canadian Economic History) or Economic Theory.

Send CV and names of three references by March 15, 1977 to:

Dr. H. Dorst  
Department of Economics  
Atkinson College  
York University  
4700 Keele Street  
Downsview, Ontario  
M3J 2R7

Appointment(s) contingent on availability of funds.

## York University Atkinson College

### Department of History and Programme in Canadian Studies

Applications are invited for an appointment in the History of French Canada and Canadian Studies. The appointment will be in the Department of History, but at least one-half of the responsibilities of the position will be in the interdisciplinary programme in Canadian Studies, where the principle teaching responsibility will be the interdisciplinary core offerings in Theory and Method.

Rank is open, with the Ph.D. the minimum requirement.

Send applications by March 10, 1977 to:

Professor Edward Hagerman  
Chairman,  
Department of History  
Atkinson College  
York University  
4700 Keele Street  
Downsview, Ontario  
M3J 2R7



Committee, Department of Biological Sciences, Brock University, St. Catharines, Ontario, L2S 3A1.

**CONCORDIA UNIVERSITY. Department of Biological Sciences.** Applications are invited for a one year sabbatical replacement position at the rank of Lecturer or Assistant Professor for the period June 1, 1977 to May 31, 1978. Ph.D. or equivalent required with experience in Genetics and Cell Biology. Course to be taught will include genetics and cytology, plus either molecular genetics or microbiology. Salary floor for lecturer is \$14,000. for Assistant Professor \$16,269. Applications with *curriculum vitae* and three letters of reference should be sent to Dr. H. Enesco, Chairman, Department of Biological Sciences, Sir George Williams Campus, Concordia University, Montreal, Quebec H3G 1M8.

**MEMORIAL UNIVERSITY. Department of Biology** Applications are invited (pending budgetary approval) for the position of Assistant/Associate Professor in Biology, duties to commence September 1, 1977. The appointment will be made with the primary responsibility to teach and develop a new under-graduate course in Introductory Oceanology, this forming part of a new Marine Biology Program presently being introduced at the honours level. Candidates must have a background in physical and chemical as well as biological oceanology, and the successful applicant will be expected to develop a research program in some aspect of oceanology. Applicants should submit a full curriculum vitae and names of three referees to Dr. G. Robin South, Head, Department of Biology, Memorial University of Newfoundland, St. John's, Newfoundland, Canada A1C 5S7, by March 1, 1977.

### BUSINESS

**THE UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for academic positions in Business Communications (written and oral). Considerable business, government, or teaching experience is very desirable. Duties involve undergraduate teaching and the future possibilities of graduate teaching and research. Rank and salary are based on qualifications and experience. Appointments effective July 1, 1977. Direct all enquiries to Dr. Robert A. Schulz, Chairman, Policy and Environment Area, Faculty of Business, The University of Calgary, Calgary, Alberta, T2N 1N4.

**UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for Assistant/Associate/Full Professor to teach Organization Theory, Labour Relations, or Public Management, beginning July 1, 1977. Qualifications required are doctorate, teaching experience, and strong research potential. Rank and salary are open and competitive. Direct inquiries to Dr. Perry H. Cunningham, Chairman, Management Area, Faculty of Business, The University of Calgary, Calgary, Alberta, T2N 1N4.

**UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for academic positions in Accounting. Qualifications required are doctorate or dissertation near completion. Duties involve undergraduate and graduate teaching, and re-

search. Rank and salary based on experience. Direct all inquiries to Dr. C. A. Prentice, Chairman, Accounting Area, Faculty of Business, The University of Calgary, Calgary, Alberta.

**UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for Assistant/Associate/Full Professor to teach Marketing Courses at both the graduate and undergraduate level beginning July 1, 1977. Qualifications required are doctorate, teaching experience, and strong research potential. Rank and salary are open and competitive. Direct inquiries to: Mr. H. Vogel, Chairman, Marketing Area, Faculty of Business, The University of Calgary, CALGARY, Alberta, T2N 1N4.

**THE UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for academic positions in Business Policy. Qualifications required are an advanced degree. Considerable business or government experience is very desirable. Ability to teach Introduction to Business, Business Strategy, Business Communications, or Public Administration is a definite plus. Duties involve undergraduate and graduate teaching and research. Rank and salary are based on qualifications and experience. Appointments effective July 1, 1977. Direct all enquiries to Dr. Robert A. Schulz, Chairman, Policy and Environment Area, Faculty of Business, the University of Calgary, Calgary, Alberta, T2N 1N4.

**THE UNIVERSITY OF CALGARY. Faculty of Business.** Applications are invited for academic positions in Business Law. Qualifications required are a law degree and/or an M.B.A. Considerable experience is helpful. Duties involve undergraduate and graduate teaching, and research. Rank and salary are based on qualifications and experience. Appointments effective July 1, 1977. Direct all enquiries to Dr. Robert A. Schulz, Chairman, Policy and Environment Area, Faculty of Business, The University of Calgary, Calgary, Alberta, T2N 1N4.

**MCMASTER UNIVERSITY. Faculty of Business.** Rank open in Finance. Doctorate or dissertation in progress. Research and teaching at the graduate and undergraduate levels with interests in managerial finance, securities and/or income taxation. Salary open. Dr. Stanley N. Laiken, Chairman, Finance Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4. July 1, 1977 (January 1, 1977 possible). When filled.

**MCMASTER UNIVERSITY. Faculty of Business.** Faculty position at the rank of Full, Associate or Assistant Professor in the Personnel and Industrial Relations Area commencing July 1, 1977. Successful candidate will be expected to make a strong contribution to research in Industrial Relations and to teach graduate and undergraduate students in such subjects as organizational behaviour, personnel management and labour relations. Send curriculum vitae to: Dr. Roy J. Adams, Chairman, Personnel and Industrial Relations Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

**MCMASTER UNIVERSITY. Business Administration.** (Faculty of Business) Applications are invited for the position of

Assistant Professor of Management Information Systems. Candidates should have the doctorate completed or near completion. Duties include graduate and undergraduate teaching and research in management information systems. Applicants should provide a curriculum vitae, academic transcripts, a brief description of teaching and research interests and names of references to Dr. A. Z. Szendrovits, Chairman, Production and Management Science Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

**MCMASTER UNIVERSITY. Business Administration.** (Faculty of Business) Applications are invited for the position of Assistant Professor of Management Science. Candidates should have the doctorate completed and, preferably, should also have some teaching and research experience. Duties include graduate and undergraduate teaching and research. Applicants should provide a curriculum vitae, academic transcripts, a brief description of teaching and research interests and names of references to Dr. A. Z. Szendrovits, Chairman, Production and Management Science Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

**MCMASTER UNIVERSITY. Faculty of Business.** Assistant or Associate Professor level. Doctorate or dissertation in progress. Research and teaching at the graduate and undergraduate levels with interests in distribution and retail management. Salary: Open. Apply to: Dr. Bent Stidsen, Chairman, Marketing Area, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4. Date of appointment: July 1st 1977. Deadline for applications: When filled.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. School of Business Administration and Commerce.** The School has several vacancies in the following areas: Business Policy; Personnel/Industrial Relations; Management; Marketing; Small Business Management. Ranks and salaries are competitive and open to negotiation. Please apply to: G. A. Pynn, Director, School of Business Administration and Commerce, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7.

**WILFRID LAURIER UNIVERSITY. Faculty of Business and Economics.** Applications are invited for teaching positions in the following areas (a) Accounting, (b) Marketing, (c) Economics, (d) Finance, (e) Organizational Behaviour, (f) Business Policy, (g) Operations Management. Qualifications: Ph.D. or Ph.D. candidate. Duties may include graduate or undergraduate teaching. Applications will be accepted until positions are filled. Applications should be sent to: Dr. Max D. Stewart, Dean, School of Business and Economics, Wilfrid Laurier University, Waterloo, Ontario, Canada.

### CANADIAN STUDIES

**UNIVERSITY OF CALGARY. Canadian Studies.** Applications are invited for an appointment at the assistant or associate professor level, effective July 1, 1977 or September 1, 1977, in Canadian studies with a specialization in at least one of History of Education, Sociology and/or Anthropology of Education, Philosophy of Education or

Comparative Education. A doctorate or equivalent is required. Applicants with teaching competence in more than one area will be preferred. Applicants with a specific inter-disciplinary teaching research focus — such as childhood and family, moral education etc. — should clearly indicate its relevance to the study of Canadian education. Teaching and/or other experiential background in Canadian education and society and a strong interest in undergraduate teaching are desirable. Candidates should send a letter of application and curriculum vitae, and request three referees to submit their recommendations to Dr. M. Zachariah, Head, Department of Educational Foundations, Faculty of Education, The University of Calgary, Calgary, Alberta, Canada, T2N 1N4. The deadline for receipt of applications is March 1, 1977.

### CHEMISTRY

**UNIVERSITY OF CALGARY. Department of Chemistry.** The Department of Chemistry at the University of Calgary has a vacancy for an Assistant Professor in Organic Chemistry, available on July 1st, 1977. Preference will be given to candidates with a background in synthetic or mechanistic organic chemistry. The department is well-equipped and the successful candidate will be expected to show excellence in both teaching and independent research. Salary levels are competitive with other Canadian universities. Closing date for applications is February 15. Send resume and a list of three referees to Dr. E. Tschuikow-Roux, Head, Department of Chemistry, University of Calgary, CALGARY, Alberta T2N 1N4.

### CHINESE

**UNIVERSITY OF CALGARY. Germanic and Slavic Studies.** Subject to the availability of funds, the Department of Germanic and Slavic Studies invites applications for a full-time two-year term appointment in Chinese Language, preferably at the Assistant Professor level, to begin July 1, 1977. Candidates should hold advanced degrees and have teaching experience. Salary will be commensurate with qualifications. Men and women may apply. Curriculum vitae, and the names of at least three referees, should be sent to: Dr. R.S. Struc, Head, Department of Germanic and Slavic Studies, The University of Calgary, Calgary, Alberta, Canada, T2N 1N4. Candidates are requested to submit their applications as early as possible. Closing date: When the position is filled.

### COMMERCE

**CARLETON UNIVERSITY. School of Commerce.** Applications are invited for term appointments at the Assistant Professor level in the School of Commerce. Positions are subject to budgetary provision. Ph.D. preferred. Responsibilities include teaching at the graduate level in accounting and management studies. Send application and curriculum vitae to the Director, School of Commerce, Carleton University, Ottawa, Ontario K1S 5B6.

**LAURENTIAN UNIVERSITY. School of Commerce and Business Administration.** Applications are invited for the following teaching positions: a) accounting b) finance c) policy d) small business mgmt. e)

## Ontario Universities Program for Instructional Development

### DIRECTOR

This position will be open on July 1, 1977. The appointment will likely be made for one initial year, renewable for a second if mutually agreeable. The terms are to be negotiated with the individual and his/her present institution.

The successful applicant will probably either hold a teaching position or be a campus teaching and lecturing resources person, and be involved with an institutional teaching and learning programme.

Familiarity with Ontario universities, will be an asset. Applications with a full resume and names of referees should be sent to: Dr. David Pearson, Chairman, Committee on Teaching and Learning, c/o Department of Geology, Laurentian University, Sudbury, Ontario P3E 2C6.

## University of Regina

### COMPUTER SCIENCE

Applications are invited for a faculty position in the Computer Science Department. Applicants should hold a Ph.D. (or near completion) in computer science. The department is particularly interested in an individual with research interests in the areas of data and file structures, data processing and information retrieval. The appointment is to be effective 1 July, 1977 at the level of associate or assistant professor (\$20,848 to \$26,875, \$15,885 to \$20,569 presently). Appointment is subject to financial resources being available.

Inquiries and applications should be directed to Dr. R. Symes, Head, Department of Computer Science, University of Regina, Regina, Saskatchewan S4S 0A2.



quantitative methods in mgmt. of human resources. Qualifications are Ph.D. or M.B.A. with appropriate experience. Preference will be given to bilingual candidates (English and French). Duties involve undergraduate and graduate diploma teaching. The rank and salary are based on the candidates' qualifications and experience. Appointments effective July 1, 1977. Applications and inquiries to Director, School of Commerce and Business Administration, Laurentian University, Sudbury, Ontario, P3E 2C6.

**UNIVERSITY OF NAIROBI Faculty of Commerce.** Applications are invited from individuals who would be interested in a visiting appointment in the Faculty of Commerce, University of Nairobi, Nairobi, Kenya. Successful candidates will assume a leadership and training role in developing an indigenous faculty and will hold a Ph.D. with extensive teaching and research experience. Teaching and research interests should be in accounting, management science, organizational behaviour, marketing or finance. Overseas experience would also be an advantage. Remuneration will be at the level of current Canadian salary, plus overseas allowance, housing, education allowance, return transportation, shipment of personal effects and storage of goods left in Canada. Apply in writing to Dr. John L. Brown, Faculty of Business Administration and Commerce, University of Alberta, Edmonton, Alberta T6G 2G1.

**UNIVERSITY OF SASKATCHEWAN. College of Commerce.** Applications are invited for permanent and visiting teaching positions in Accounting. The candidate for one of the permanent positions must have interest in systems and computer applications in Accounting. Rank and salary commensurate with credentials and experience — within range of \$18,000 to \$30,000. Applicants should provide a full curriculum vitae, transcripts of academic record, a brief description of teaching and research interests, names of references, and details about salary expectations, date of availability, etc. to Dr. George J. Murphy, Accounting Area Chairman, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

#### COMMUNICATION ARTS

**CONCORDIA UNIVERSITY (Loyola Campus).** Department of Communication Arts. Faculty position in the area of mass communication and media research, particu-

larly in content and audience areas. Duties include research and teaching: graduate and undergraduate. Applicants should have several years' experience in an academic or research environment with a strong interest and proven record in research. Salary and rank dependent on qualifications. A knowledge of French is desirable. Send application with detailed resumé to: Dr. J. Tierney, Chairman, Department of Communication Arts, Concordia University, Loyola Campus, 7141 Sherbrooke Street West, Montreal H4B 1R6, Quebec.

#### COMPUTER SCIENCE

**MCGILL UNIVERSITY. School of Computer Science.** New position for an Assistant or Associate Professor. Doctorate is required. All specializations in computer science are of interest with emphasis on artificial intelligence, data base systems, theory of algorithms, theory of programming languages, and numerical methods. Position involves graduate and undergraduate teaching and research. Salary negotiable. Beginning September 1977. Candidates should write to: Prof. M.M. Newborn, Acting Director, School of Computer Science, McGill University, Burnside Hall, 805 Sherbrooke Street West, Montreal PQ H3A 2K6.

**UNIVERSITY OF SASKATCHEWAN. Department of Computational Science.** Applicants are invited for a tenurable faculty position at the Assistant or Associate level. Ph.D. in Computer Science or closely related field required. Position may be filled on a temporary basis by a person with a M.Sc. in Computer Science. Strong interest in systems analysis, data bases, data processing or information systems is essential. Must have thesis in one of these areas or related practical experience. Department faculty of ten with good publication record, and established undergraduate and M.Sc. Programs. Salary at appointment within range \$16,500 — \$27,500. Appointment July 1, 1977.

**UNIVERSITY OF SASKATCHEWAN. College of Commerce. THREE POSITIONS Available In Computer Sciences; MIS/Accounting; Quantitative Analysis.** Salary Range \$16,500 — \$27,500. Candidates must hold a Ph.D. degree or equivalent in terms of academic or practical experience. Candidates must be able to fit into a faculty with a strong commitment to research. Candidates will have an opportunity to teach

and work with students at the graduate (M.B.A. and M.Sc.) as well as the undergraduate levels. An attractive package of benefits are included besides being able to reside in one of Western Canada's most appealing cities and campuses. Interested candidates should send resumes to: Dean P. Michael Maher, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

**UNIVERSITY OF VICTORIA. Computer Science.** Applications are invited for one full time and one visiting position in Computer Science at the Assistant or Associate Professor level which are expected to be available 1 July, 1977. Applicants should have research and teaching interests in one or more of the following areas: operating systems; programming languages; data processing, or numerical analysis. A Ph.D. or equivalent experience in Computer Science is required. Applicants should send a curriculum vitae and arrange for three letters of reference to be sent to Dr. W.R. Gordon, Head, Dept. of Mathematics, University of Victoria, Victoria, B.C., Canada, by February 28, 1977.

#### COUNSELLING

**UNIVERSITY OF ALBERTA. Counselling and Psychology.** Applications are invited for a cross-appointment two-thirds time in the Counselling Services, and one-third assignment in the Department of Psychology. Preference will be given to those with doctoral degrees in counselling or clinical psychology and, particularly so if they have had an internship. Centre duties involve counselling students with vocational, academic or personal problems. Teaching responsibilities would involve some combination of introductory, personality, and abnormal psychology; in addition applicants should have an interest in research and in the supervision of graduate student research. This is a firm appointment, the position to be filled July 1st, 1977. Appointment will be at the Assistant Professor rank. Normal starting salary in the \$16,000 range. Both men and women are encouraged to apply. Applications to be received before March 15th, 1977. Additional enquiries and applications including full curriculum vitae and the names and addresses of at least three referees should be sent to Dr. Paul C. Sartoris, Acting Director, Student Counselling Services, University of Alberta, Edmonton, Alberta.

#### CURRICULUM AND INSTRUCTION

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND. Faculty of Education.** Department: Curriculum and Instruction. Position: Music Education. Qualifications: Advanced degree in Music Education — special expertise in low brasses would be an advantage. Nature of Duties: To teach undergraduate courses in Music Education with some possible involvement in teaching undergraduate music courses. Salary and Rank: Commensurate with qualifications and experience. Apply to: Dr. Frank Riggs, Head, Department of Curriculum and Instruction, Faculty of Education, Memorial University of Newfoundland, St. John's Newfoundland A1C 5S7. Effective date of Appointment: 1st September 1977. Deadline for Applications: When position filled.

#### DANCE

**YORK UNIVERSITY. Department of Dance.** Senior Faculty Position at York University in Dance History and Criticism, to teach in undergraduate and M.F.A. programs, effective July 1, 1977. Minimum qualification: Master's Degree and/or professional experience. Application deadline: February 25, 1977. Send credentials to: Margaret Dale, Chairperson, Department of Dance, Faculty of Fine Arts, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

#### DENTISTRY

**UNIVERSITY OF BRITISH COLUMBIA. Faculty of Dentistry.** Applications are

## MEMORIAL UNIVERSITY OF NEWFOUNDLAND

invites nominations for the position of

### Dean of Science

A faculty of more than 300 full-time academic staff in the following departments: Biochemistry, Biology, Chemistry, Geology, Mathematics, Statistics and Computer Science, Physics and Psychology. Over 2000 undergraduate students. All departments offer M.Sc. and Ph.D. programs.

Specialized facilities include: A) international reference centre for avian haematozoa B) research unit on Vector pathology C) Oxen Pond Botanic Park D) Water analysis Facility.

The faculty also has access to the Marine Science Research Laboratory.

Nominations will be received, in confidence, up to and including 31 March 1977. They should be addressed to:

**Dr. L. Harris, Chairman,  
Search Committee  
Memorial University of Newfoundland  
A1C 5S7**

## Dalhousie University

### Director, Institute of Environmental Studies

The institute provides a focal point for the study and assessment of environmental issues. The director should have a professional and academic background in either the social or natural sciences, and preferably have experience at senior levels in business or government, as well as familiarity with the university milieu. It is hoped to make an appointment from 1 July, 1977.

Applications (with curriculum vitae and names of 3 references), nominations or enquiries should be sent to: Dr. K. H. Mann, Chairman, Search Committee, Department of Biology, Dalhousie University, Halifax, Nova Scotia B3H 4S1.



invited for a full-time position in the Department of Restorative Dentistry, University of British Columbia, Vancouver, Canada, to assist in the teaching of Paedodontics. Candidates should have completed an accredited postgraduate training programme in Paedodontics and be registrable as a dentist in the Province of British Columbia. Duties include present participation in the undergraduate teaching of paedodontics and potential involvement in a future postgraduate certification programme which the Department plans to offer. Salary and rank negotiable according to qualification and experience. One full day per week of extramural private practice permitted. Applications should be sent to: Dr. T.J. Harrop, Head, Department of Restorative Dentistry, Faculty of Dentistry, University of British Columbia, 2075 Wesbrook Place, Vancouver, B.C., Canada V6T 1W5.

#### ECONOMICS

**UNIVERSITY OF CALGARY Economics:** Applications are invited for visiting appointment. 1977-78 academic year. Theory, quantitative methods, resource and regional economics are preferred fields but other specialties will be considered. Rank and salary open and competitive but Ph.D. and record of scholarship required. Please send Curriculum Vitae and names of three referees to Dr. D.A. Seastone, Professor and Head, Department of Economics, The University of Calgary, Alberta T2N 1N4.

**CONCORDIA UNIVERSITY** (Sir George Williams Campus). **Department of Economics.** Associate or Full Professor. Demonstrated record of high scholarly achievement in terms of publications and recognition in area of public finance. Graduate and some undergraduate teaching; supervision of Ph.D. dissertations. Salary commensurate with qualifications and experience. Salaries are fully competitive. Forward applications to: Prof. M. Stelcner, Chairman, Department of Economics, Concordia University (Sir George Williams Campus) Montreal, Quebec. Date of appointment — June 1, 1977. Applications accepted until position is filled.

**CONCORDIA UNIVERSITY** (Sir George Williams Campus) **Department of Economics.** Two or three appointments at Assistant or Associate Levels. Commitment to excellence in teaching (graduate and undergraduate) and to visible research. Ph.D. completed. Various fields. Competitive salaries. Write to Professor M. Stelcner,

Chairman, Department of Economics, Concordia University (Sir George Williams Campus), Montreal. Date of appointment — June 1, 1977.

**UNIVERSITY OF GUELPH. Department of Economics.** Department of Economics, University of Guelph, Guelph, Ontario N1G 2W1, seeks Assistant Professor for probationary appointment commencing July or September 1977. Ph.D. by September 1977 necessary. Areas of specialization sought are theory, international trade, econometrics, industrial organization. Teaching (graduate/undergraduate) and research constitute main duties. Contact: D. A. L. Auld, Acting Chairman.

**UNIVERSITY OF GUELPH. Department of Economics.** The department seeks Assistant, Associate, or Full Professor for a one year visitorship starting September 1, 1977. Salary and precise duties subject to negotiation. Some teaching experience and research publications desirable. Contact: D. A. L. Auld, Acting Chairman.

**SCARBOROUGH COLLEGE, UNIVERSITY OF TORONTO. Department of Economics.** Applications are invited for a permanent position in Economics at the rank of Assistant Professor, to commence on July 1st, 1977. An applied macro or microeconomist is preferred, but candidates with other fields of specialization will be considered. Applicants should hold a Ph.D. or equivalent qualification, be competent to teach at both the undergraduate and graduate levels, and have strong research interests. Applications, together with curriculum vitae and the names of referees, should be sent by March 15, 1977, to Professor John L. Scadding, Division of Social Sciences, Scarborough College, West Hill, Ontario. M1C 1A4.

**WILFRID LAURIER UNIVERSITY. Department of Economics:** Rank and salary open and commensurate with qualifications. Ph. D. or near Ph.D. preferably with some teaching experience and publications. Duties include research interest and teaching at the undergraduate level. Applications with curriculum vitae and names of three referees should be sent to John A. Weir, Chairman, Department of Economics, Wilfrid Laurier University, Waterloo, Ontario.

**UNIVERSITY OF WATERLOO. Department of Economics.** Vacancy for full professor. Qualifications: solid publishing

record; research on Canadian problems an asset. Duties will include teaching and research. Salary is competitive. Apply to Dr. R. R. Kenton, Chairman, Department of Economics, University of Waterloo, Waterloo, Ontario. Starting date is negotiable.

**UNIVERSITY OF WATERLOO. Department of Economics.** Assistant or associate professor of accounting. Qualifications required: Ph.D., C.A., or M.B.A. with pertinent experience. Duties will include teaching undergraduate courses and research. Salary offered: 1976-77 salary minima. Assistant Professor: \$15,900. Associate Professor: \$20,600. Applications should be sent to: Prof. H. Herauf, Director, Accounting Program, Department of Economics, University of Waterloo, Waterloo, Ontario N2L 3G1 Effective date of appointment, July 1, 1977.

**UNIVERSITY OF WATERLOO. Department of Electrical Engineering.** Applications are invited, for the 1977-78 academic year, for post-doctoral fellowships, research assistantships and visiting professorships in the following areas: Circuits and computer aided designs systems and control; Power Engineering; Solid State Electronics; Electromagnetic Engineering; Bio-engineering and Computer Engineering. These appointments are for one or two year terms and are funded in full or in part from research grants and/or contracts. Send applications to Prof. K.D. Srivastava, Department of Electrical Engineering, University of Waterloo, Waterloo Ontario N2L 3G1 Effective date of appointment: September 1, 1977.

**UNIVERSITY OF VICTORIA. Department of Economics** Opening for a Visiting Assistant Professor during the academic year 1977-78. Fields: Natural Resources and Urban Economics. Salary: \$16,200. Contact: Prof. Leonard Laudadio, Chairman, Dept. of Economics, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W-2Y2.

#### EDUCATION

**ATLANTIC INSTITUTE OF EDUCATION. Graduate Teacher Education.** Research Associate in graduate teacher education. Requirements are doctorate degree or demonstrated equivalent in educational psychology (with strength in human development), or curriculum development, or educational administration. Public school and university teaching experience preferred. Duties: teaching and supervising, interviewing and counselling graduate students; field

services; administrative responsibilities; and research. Salary negotiable. Applications accepted until position filled. Applications should be directed to: Selection Committee, Graduate Teacher Education, Atlantic Institute of Education, 5244 South Street, Halifax, Nova Scotia, B3J 1A4.

**UNIVERSITY OF REGINA. Faculty of Education.** Coordinator of Program Development, Faculty of Education. A Doctorate in Education preferred with a background of experience in elementary or high school and university teaching. The incumbent to the position of Coordinator of Program Development supervises all aspects of class and program innovation in the Faculty and is expected to provide a coordination and leadership function in this respect. Some teaching in the area of expertise is required at the graduate or undergraduate level. Salary negotiable according to qualifications and experience. Person to whom inquiries should be addressed: Dean W. N. Toombs, Faculty of Education, University of Regina, Regina, Saskatchewan S4S 0A2. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: When position is filled.

**UNIVERSITY OF REGINA. Faculty of Education.** Assistant Professor of Education in Health and Physical Education. At least a Master's degree in Health Education (doctorate preferred) plus academic training in Physical Education and teaching experience at the elementary school level. Undergraduate teaching in a newly developed Health Education major as well as classes in elementary Health and Physical Education. The incumbent will be expected to participate in supervision of students in their practicum. Salary negotiable according to qualifications and experience. Person to whom inquiries should be addressed: Dean W. N. Toombs, Faculty of Education, University of Regina, Regina, Saskatchewan S4S 0A2. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: March 1, 1977.

**UNIVERSITY OF REGINA. Faculty of Education.** Associate Professor of Educational Administration. Doctorate in Educational Administration with teaching and supervisory experience at the public or high school level. Graduate and undergraduate teaching in Educational Administration, supervision of graduate students at the

## VICE-PRESIDENT

### (Academic)

#### St. Thomas University, Fredericton, New Brunswick

Applications are invited for the position of Vice President, academic, of St. Thomas University, Fredericton, New Brunswick.

St. Thomas is a 4-year liberal arts college federated with the University of New Brunswick, with whom it shares library and other academic and physical facilities. It instructs its own students, manages its own finances and grants its own degrees in Arts and Education.

With 800 full-time students and a faculty of 50 full-time and 12 part-time professors, the University has comparatively few administrators. Vice-President Academic includes being responsible for the administration of the academic programs and policies of the university. He/she is also responsible for some of the duties normally considered as coming under the purview of the Dean.

The candidate for the office must be a mature academic, one with energy, imagination, and considerable skill in teaching and administration.

Term: 5 years renewable, effective date: July 1, 1977.

Applications should be received no later than February 15, 1977, and should be addressed to Chairman, Search Committee: Rev. G. W. Martin, President, St. Thomas University, Fredericton, New Brunswick E3B 5G3.

## Mount Saint Vincent University

### PRESIDENT

Mount Saint Vincent University Board of Governors invites applications, nominations and enquiries for the position of president. The appointee will be expected to take office July 1, 1978.

Mount Saint Vincent University is unique, being the only university in Canada whose primary orientation is to the education of women. Founded in 1925 by the Sisters of Charity, it is open to students and faculty of any religious affiliation. The university has a current enrolment of over 2200 full and part-time students and a faculty of 143. It offers students a personalized education leading to undergraduate degrees in arts and science, business administration, child studies, education, home economics and secretarial arts; master's programmes in education; two year diploma and certificate programmes in child development and secretarial studies. The university is associated with Dalhousie University and the Nova Scotia College of Art and Design.

**POSITION:** The president is the chief administrative and academic officer of the institution and is responsible for implementing the policies established by the board of governors, and for providing leadership and direction for the university.

**QUALIFICATIONS:** Candidates should possess a strong commitment to liberal arts education; university teaching experience; demonstrated ability in administration, fiscal management, faculty, student and community relations; and attitudes compatible with the character and Catholic tradition of the university.

Applications with curriculum should be sent by March 1, 1977 to:

Presidential Search Committee  
Mount Saint Vincent University  
Halifax, Nova Scotia B3M 2J6



Master's level and participation in research activities in Educational Administration. Salary negotiable according to qualifications and experience. Person to whom inquiries should be addressed: Dean W. N. Toombs, Faculty of Education, University of Regina, Regina, Saskatchewan S4S 0A2. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: when position is filled.

**UNIVERSITY OF REGINA. Faculty of Education.** Assistant or Associate Professor in Language Arts/Reading Education. An academic background in the Language Arts area and teaching experience at the elementary level, including the teaching of reading. A doctorate or near-doctorate preferred, but consideration will be given to a master's degree. Teaching in Curriculum and Instruction classes in elementary Language Arts and Reading education. Some supervision of interns during their practicum included. Salary negotiable according to qualifications and experience. Applications to be sent to: Dean W. N. Toombs, Faculty of Education, University of Regina, Regina, Saskatchewan S4S 0A2. Effective date of appointment: July 1, 1977. Closing date of receipt of applications: when position is filled.

**ACADIA UNIVERSITY. School of Education.** Applications are invited for a position of Lecturer or Assistant Professor in the School of Education. Applicants should preferably possess the Ph.D. degree and have public school teaching experience in the field of reading. The duties are to teach courses in reading at both undergraduate and graduate levels and supervise the reading laboratory for the improvement of reading skills of college students. The effective date of appointment can be arranged by mutual convenience between 1 June 1977 and 1 September 1977. Applications will continue to be accepted until the position has been filled, and should be addressed to Dr. W. R. MacDonald, Dean of the School of Education, Acadia University, Wolfville, Nova Scotia, BOP 1X0.

**ELECTRICAL ENGINEERING**  
**MCGILL UNIVERSITY. Department of Electrical Engineering.** The Department has a vacancy at the assistant professor or junior associate professor level in the area of system theory. Good theoretical knowledge of the field, and two or more years' experience in industry or teaching will be required. Applications, including names of

three referees, to Dr. P. Silvester, Chairman, Department of Electrical Engineering, McGill University, 3480, University Street, Montreal, Quebec, H3A 2A7.

**UNIVERSITY OF TORONTO. Department of Electrical Engineering.** An Assistant or Associate Professor required by July 1977. The position will involve undergraduate teaching in the area of communications, graduate teaching and supervision of graduate work and research in the general area of communications with particular emphasis on one or more of: digital signal processing, digital communications, computer communications, computer communication networks, coding. Applicants should hold a doctorate in an appropriate area and be familiar with modern technology. Industrial experience will be considered an asset. The salary level is commensurate with qualifications. Applications with curriculum vitae should be addressed to: Professor K.C. Smith, Chairman, Department of Electrical Engineering, University of Toronto, Toronto, Ontario, Canada M5S 1A4.

**ENGINEERING**  
**UNIVERSITY OF SASKATCHEWAN. College of Engineering.** Applications are invited for an appointment of Post-Doctoral Fellow/Research Associate in Biomedical Engineering. The appointment will be made on a full time research basis, in the area currently in progress: "On the Detection of Cardiovascular Abnormalities Via the Measurements and Processing of ECG and PCG". Applicants should have a good background in signal processing, computers, and basic training in biomedical engineering and cardio-vascular systems with a strong inclination towards basic research. The research is conducted in cooperation with the Department of Physiology at the Medical School. Initial appointment is for a year with an option of extending it to a second year term. Curriculum vitae and names of three referees should be forwarded to: Dr. M.M. Gupta, Systems and Adaptive Control Research Laboratory College of Engineering, University of Saskatchewan, Saskatoon, Sask., Canada, S7N 0W0, Telephone (306) 343-3101. Possible appointment date: APRIL 1, 1977.

**ENGLISH**  
**YORK UNIVERSITY. English Department.** Applications are invited for the appointment of Associate Professor or Full

Professor in Renaissance Drama, especially Shakespeare studies. The appointee will direct a large undergraduate course in Shakespeare as part of his or her teaching duties. The University has an English Graduate Programme. Applications are also invited for one or two possible appointments (probably junior or sessional) in the following fields or combination of them: 18th century; 19th century American literature; Canadian literature; modern criticism/stylistics; contemporary literature; and folklore. Appointments will begin in the Fall Term, 1977. Applications should be submitted not later than February 15, 1977, to Professor D. R. Ewen, Chairman, Department of English, York University, 4700 Keele Street, Downsview, Ontario. M3J 1P3.

**FILM**  
**CARLETON UNIVERSITY. Film Studies.** The Film Studies Committee expects to make an appointment at the rank of Assistant Professor, effective July 1, 1977. Candidates should have a higher degree in Film Studies and experience in the teaching of Film. The position will involve full-time teaching in an undergraduate Film Studies degree program. There will be no practical film making or production in the program. Teaching duties are to commence in September 1977. Inquiries or applications accompanied by a complete curriculum vitae should be directed to Professor C. Faulkner, Chairman, Film Studies Committee, Carleton University, Ottawa, Canada, K1S 5B6. Closing date of applications is March 15, 1977.

**FINE ARTS**  
**CONCORDIA UNIVERSITY. Faculty of Fine Arts.** The Faculty of Fine Arts of Concordia University in Montreal invites applications for a full-time position in Art Education. The appointment is to commence June 1, 1977. The position will involve teaching Art Education courses at the undergraduate and graduate levels, supervision of graduate theses, and related responsibilities. The candidate should have teaching experience at the university level and evidence of research activities in the field. A doctorate in Art Education is required and bilingualism (English-French) would be an asset. Salary and rank are negotiable and will depend upon the applicant's qualifications. Letters of application should be accompanied by a curriculum vitae and the names of three persons who would provide references. Address inquiries and applications to: Dr.

Gary Walters, Director, Division of Graduate Studies, Faculty of Fine Arts, Concordia University, Montreal, Quebec, Canada.

**UNIVERSITY OF TORONTO. Division of Humanities Medieval Historian Assistant Professor.** Salary open. Effective 1 July 1977. Medieval studies (later Middle Ages preferred). Teach both medieval history and art history, generally two courses in history and one in art. Ph.D. required; teaching experience preferred. Deadline for applications 28 February 1977, to Professor Peter Richardson, Chairman, Division of Humanities, Scarborough College, University of Toronto, West Hill, Ontario. M1C 1A4.

**UNIVERSITY OF WATERLOO. Department of Fine Arts.** Lecturer, one-year, definite term. Duties will include teaching six half-hour courses, — Fine 120 (Intro design), Fine 324-325 (Advanced drawing), Fine 226A (Intraglio printmaking). Send applications to: Virgil Burnett, Department of Fine Arts, University of Waterloo, Waterloo, Ontario. Effective date of appointment: July 1, 1977.

**FOLKLORE**  
**MEMORIAL UNIVERSITY. Department of Folklore.** Lecturer or Assistant Professor of Folklore and Folklife. (Subject to Budgetary Approval). Qualifications required: Ph.D. in hand or nearing completion, in Folklore or Folklife. Knowledge of and fieldwork experience in Atlantic provinces culture, history and folklore is preferred. Museum training or experience would be helpful. Nature of duties: To teach courses and supervise research in Folklife, Material Culture, Folk and Vernacular Architecture, Custom and Belief, Folk Medicine, Folk Religion, Folk Cultural Museums, Foodways, Current Folklore Theory and Scholarship. Salary dependent upon qualifications and experience. Address enquiries to: Head, Department of Folklore, Memorial University of Newfoundland, St. John's, Newfoundland A1C 5S7. Effective date of appointment September 1, 1977. Closing date for receipt of applications March 15, 1977.

**MEMORIAL UNIVERSITY. Department of Folklore.** Lecturer or Assistant Professor of Folklore and Folklife. (Subject to Budgetary Approval). Qualifications required: Ph.D. in hand or nearing completion, in Folklore and Folklife. Nature of duties: To

## Academic Freedom and Tenure Committee

### Call for Nominations

The Committee on Academic Freedom and Tenure solicits suggestions for nominations for membership on the Committee.

Terms of office for Committee members is three years. The Committee has eleven members, including the Executive Secretary and senior Associate Executive Secretary, and approximately one-third of the Committee is changed each year. This year, two vacancies will occur as well as the chairmanship of the Committee. Members of the Committee are appointed by the Executive Committee, on recommendation of the Academic Freedom and Tenure Committee, who strive for an appropriate balance in terms of geographical representation, discipline and experience.

The Committee deals with grievances from faculty members at institutions with associations affiliated to C.A.U.T. In addition, the Committee is concerned with the promulgation of policy statements and guidelines on tenure, on academic freedom, on proper procedures for determining terms and conditions of employment, and so on.

Suggestions for nominations to the Academic Freedom and Tenure Committee should be sent to the Executive Secretary no later than February 15, 1977, together with a brief biographical statement on the candidate's academic background and experience in faculty association activities and academic freedom matters.

## Le Comité de la liberté universitaire et de la permanence de l'emploi

### Appel de candidatures

Le Comité de la liberté universitaire et de la permanence de l'emploi demande qu'on propose des candidats appelés à faire partie de ses cadres.

Le mandat des membres du Comité est de trois ans. Le Comité compte onze membres, y compris le Secrétaire général et le Secrétaire général associé senior, et environ le tiers des membres du Comité changent chaque année. Cette année, il y aura deux vacances et il faudra nommer aussi un nouveau président du Comité. Les membres du Comité sont nommés par le Comité exécutif, sur la recommandation du Comité de la liberté universitaire et de la permanence de l'emploi, qui s'efforce d'assurer un juste équilibre sous le rapport de la représentation géographique, des disciplines et de l'expérience.

Le Comité s'occupe des griefs des professeurs des institutions qui comptent une association affiliée à l'ACPU. En outre, le Comité voit à la promulgation de déclarations de principes et de directives touchant la titularisation, la liberté universitaire, les procédures à suivre pour déterminer les conditions d'emploi, etc.

Les noms de personnes à nommer au Comité de la liberté universitaire et de la permanence de l'emploi devraient être communiqués au Secrétaire général au plus tard le 5 février 1977. Il faudrait joindre une brève notice biographique indiquant les antécédents universitaires du candidat et l'expérience qu'il a des activités de l'association de professeurs et des questions de liberté universitaire.



teach courses and supervise research in Folk Narrative, Irish Folklore, Folklore of Immigrant and Ethnic Groups, and Children's Folklore; and ability to teach courses in one or more of the following: Ethnomusicology, Folklore and Politics, Structuralism, other social science approaches to Folklore, Folklore of native peoples, and Canadian Folklore. Salary dependent upon qualifications and experience. Address enquiries to: Head, Department of Folklore, Memorial University of Newfoundland, St. John's, Newfoundland A1C 5S7. Effective date of appointment September 1, 1977. Closing date for receipt of applications March 15, 1977.

**GEOGRAPHY**  
SCARBOROUGH COLLEGE, UNIVERSITY OF TORONTO. **Department of Geography.** Applications are invited for the position of assistant professor in Geography available from July 1st, 1977. This is a tenure-stream position with the initial appointment for three years. Applicants should have active research and teaching interests in hydrology, with subsidiary interests in remote sensing and water resource management. Some background in geomorphology and an ability to teach introductory physical courses would be an advantage. Applications together with names of three referees should be sent before March 15, 1977 to: Dr. Rorke Bryan, Geography, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

SCARBOROUGH COLLEGE, UNIVERSITY OF TORONTO. **Department of Geography.** Applications are invited for two visiting positions in Geography available from July 1st, 1977. The rank at which appointments will be made is open. Applicants should have interests in one or more of the following fields: resource management and conservation, development and the third world, economic geography and regional planning, political geography. Applications together with the names of three referees should be sent before March 15, 1977, to: Dr. R.B. Bryan, Geography, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF VICTORIA. **Department of Geography.** The Department has three areas of emphasis: Resources, Urban and Western Canada-Pacific studies. Tuition is given at both undergraduate and graduate levels, and there are now sixteen full-time faculty members and eight supporting staff in the Department. Applications are invited for the following positions: *Assistant Professor* — 2 positions — July 1, 1977. Salary range \$16,850 — \$20,000. Ph.D. required. Position 1: *Pacific-Asia specialty*, with cultural emphasis. Ability to teach introductory cartography desirable. Position 2: *Urban specialty*, with economic emphasis. Ability to teach introductory cartography desirable. Submit *curriculum vitae* and the names of three referees to: Dr. C.N. Forward, Chairman, Department of Geography, University of Victoria, Victoria, B.C. V8X 2Y2. Closing date: March 15, 1977. The University of Victoria reserves the right not to fill these vacancies if unforeseen budget cuts occur.

UNIVERSITY OF VICTORIA. **Department of Geography.** Applications are invited for the following positions: Assistant Professors (2). July 1, 1977. Ph.D. required. Salary range \$16,850 — \$20,000. *Position*

1: *Pacific-Asia specialty*, with cultural emphasis. Ability to teach introductory cartography desirable. *Position* 2: *Urban specialty*, with economic emphasis. Ability to teach introductory cartography desirable. Submit *curriculum vitae* and the names of three referees. Closing date: March 31, 1977. Apply: Dr. C.N. Forward, Chairman, Department of Geography, University of Victoria, Victoria, B.C. Canada V8W 2Y2. The University reserves the right not to fill these vacancies if unforeseen budget cuts occur.

**GEOLOGY**  
UNIVERSITY OF TORONTO. **Department of Geology. Mineral Deposits Geologist** Applications are invited for a position in mineral deposits geology. Applicants should have a Ph.D. or equivalent degree in geology, should have had practical experience in mineral exploration and have a record of active research in mineral deposits geology. The department has strong programs of research on deposits associated with limestones, Precambrian volcanism and mafic and ultramafic rocks. Applicants with established interests that complement rather than duplicate these fields are especially welcome. The appointment will be at the Assistant Professor level and will commence on July 1, 1977. Send applications, together with curriculum vitae to Professor D. W. Strangway, Department of Geology, University of Toronto, Toronto, Canada M5S 1A1.

**GERMAN**  
CARLETON UNIVERSITY. **Department of German.** Assistant professor of German, one-year replacement. Qualifications: Ph.D. or equivalent, and substantial language teaching experience. Duties: Teaching and coordination of regular beginners' courses and of a subsequent conversation course, as well as contributing departmental input to a three-department workshop for language teaching assistants. Apply to Dr. B. Mogridge, Chairman, Department of German, Carleton University, Ottawa, Ontario, K1S 5B6. Floor for assistant professor is currently \$15,200. Effective date of appointment July 1, 1977. Closing date for receipt of applications February 28, 1977.

### HISPANIC AND ITALIAN STUDIES

UNIVERSITY OF VICTORIA. **Department of Hispanic and Italian Studies.** Applications are invited for two Assistant Professors of Spanish, to assume duties July 1, 1977. Ph.D. or equivalent will be required. (Applications submitted on the basis of forthcoming or expected doctoral degrees will not be entertained). For one of the positions native speakers of Spanish will be preferred, and for the other candidates with special qualifications in Spanish American Literature. Duties: Teaching of Language and literature at the undergraduate level. Participation in research expected. Salary: Initial salary according to qualifications and experience, in any case not less than \$16,850. Applications (including *curriculum vitae* and names of three referees) should be sent, before February 28, 1977, to the Acting Chairman, Department of Hispanic and Italian Studies, University of Victoria, Victoria, B.C. The positions are contingent on budgetary provision.

UNIVERSITY OF VICTORIA. **Department of Hispanic and Italian Studies.**

Applications are invited for an Assistant Professor of Italian, to assume duties July 1, 1977. Ph.D. preferred. Duties: Teaching of language and literature at the undergraduate level. Participation in research expected. Salary: Initial salary according to qualifications and experience. Applications (including *curriculum vitae* and names of three referees) should be sent by February 28, 1977 to the Acting Chairman, Department of Hispanic and Italian Studies, University of Victoria, Victoria, B.C. The position is contingent on budgetary provision.

**HISTORY/HISTOIRE**  
UNIVERSITE LAURENTIENNE. **Département d'Histoire.** Le Département d'Histoire de l'Université Laurentienne recherche un professeur pour enseigner, en français, l'histoire de l'Europe contemporaine (XIXe-XXe siècles), à compter du 1er septembre 1977. Sous réserve d'approbation budgétaire. Le salaire et le rang seront déterminés selon la compétence et l'expérience. La préférence sera accordée aux candidats possédant un PhD (ou son équivalent) et aux candidats bilingues (français et anglais). Soumettre sa demande à M. Angus Gilbert, directeur, Département d'histoire, Université Laurentienne, Sudbury, Ontario, P3E 2C6.

UNIVERSITY OF TORONTO. **Division of Humanities. Medieval Historian** Assistant Professor. Salary open. Effective 1 July 1977. Medieval studies (later Middle Ages preferred). Teach both medieval history and art history, generally two courses in history and one in art. Ph.D. required; teaching experience preferred. Deadline for applications 28 February 1977, to Professor Peter Richardson, Chairman, Division of Humanities, Scarborough College, University of Toronto, West Hill, Ontario. M1C 1A4.

UNIVERSITY OF TORONTO. **Department of History.** A tenure stream appointment is to be made at the Assistant Professor level in nineteenth century American history post 1850. PhD required; publications and experience desirable. Address application with CV to Professor J.B. Conacher, Chairman, Department of History. All applications should be received by March 1 or until position filled.

**HORTICULTURAL SCIENCE**  
UNIVERSITY OF GUELPH. **Department of Horticultural Science.** Applications are invited for an Assistant Professor in the Department of Horticultural Science. Candidates should have a Ph.D. with specialization in post-harvest physiology of ornamental plants, preferably with several years of post doctoral work in the area of specialty. The position requires the applicant to teach and assume considerable responsibility for research and extension. There are opportunities for research funded by outside agencies as well as participation in direction of graduate students at the M.Sc. and Ph.D. levels. Salary commensurate with experience. Applicants should include in their submission, a complete biographical sketch, transcripts of all post-secondary education programs, with at least two referees. Contact Professor I. L. Nonnecke, Chairman, Department of Horticultural Science, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. All applications should be in by March 31, 1977.

**HOTEL ADMINISTRATION**  
UNIVERSITY OF GUELPH. **School of Hotel and Administration.** University of Guelph, School of Hotel and Food Administration, Assistant Professor for undergraduate teaching in management studies and food

service administration. Qualifications required are M.B.A. or Ph.D. with practical experience in food service management and administration. Salary negotiable. Applications should be directed to Professor G. D. Bedell, Director, School of Hotel and Food Administration, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment effective June 1, 1977. Open until filled.

**JAPANESE STUDIES**  
YORK UNIVERSITY. **Japanese Studies.** York University has an opening for a junior Japan specialist in the area of contemporary Japanese studies with competence in a discipline within the social sciences or humanities (with the exception of history or language training). The appointment is for three years. Canadian experience is preferred. Interested candidates should direct all enquiries and relevant documents by February 28th, 1977 to: Professor K. Tokaichi, c/o East Asian Studies Programme, 132 Founders College, York University, Downsview, Ontario CANADA, M3J 1P3.

### LATIN AMERICAN AND CARIBBEAN STUDIES

YORK UNIVERSITY. **Latin American and Caribbean Studies.** Possible Appointment(s): Salary and rank open depending on experience and qualifications. Areas of Interest in Inter-disciplinary Studies: Ideology & Culture. An interest in Latin American and Caribbean Studies would be particularly interesting. Application including Curriculum Vitae and names of three referees to Professor P.M. Mitchell, Chairman of Recruiting Committee, Humanities Division, Winters 225, York University, Downsview, Ontario M3J 1P3. Reply by: February 28, 1977.

YORK UNIVERSITY. **Latin American and Caribbean Studies.** Possible Appointment(s): Salary and rank open depending on experience and qualifications. Areas of Interest in Interdisciplinary Studies: Education and Culture. An interest in Latin American and Caribbean Studies would be particularly interesting. Application including Curriculum Vitae and names of three referees to Professor P. M. Mitchell, Chairman of Recruiting Committee, Humanities Division, Winters 225, York University, Downsview, Ontario M3J 1P3. Kindly reply by February 28, 1977.

**LIBRARY**  
UNIVERSITY OF MANITOBA. **Library.** 1. HEAD, REFERENCE SERVICES DEPARTMENT; accountable to the Assistant Director for Public Services for the operation and development of reference services in the Elizabeth Dafoe Library. The department serves students and faculty in arts, home economics, nursing, and social work, and consists of the Reference, Government Publications, and Interlibrary Loans Sections. Staff of nine librarians (including two section heads) and eight support staff. **Qualifications:** Degree from an accredited library school, plus an academic background, preferably at the Master's level, in one of the disciplines served by the Dafoe Library; four years' experience in an academic library public services area, including administrative functions. Salary: \$18,500-plus per annum depending on qualifications and experience. 2. SENIOR REFERENCE LIBRARIAN, Elizabeth Dafoe Library; responsibilities include provision of reference services, supervision of the public services desk, collection development, planning orientation programmes for library staff and library users. **Qualifications:** Degree from an accredited library school, an academic background in economics desirable.

## University of Calgary Professional Officer

The University of Calgary Faculty Association is seeking an experienced individual to represent the organization in various capacities, primarily as an assistant to the president and executive in discussions relating to fiscal, legal and administrative matters. Specifically he or she would prepare material for, and participate in, collective bargaining, assist in discussions with respect to changes in the faculty handbook, represent the Faculty Association in discussion concerning pensions and insurance, publish the Faculty Newsletter, gather statistical data, and act as a liaison with other faculty associations, and the Alberta Department of Advanced Education.

Qualifications: Baccalaureate plus an advanced degree or diploma, together with knowledge or experience of post-secondary education (specifically, problems of teaching and administration), knowledge or experience of collective bargaining, and the capability to handle statistical data. Knowledge or experience of pension plans and insurance schemes would be a definite asset. Closing date: February 15, 1977.

Reply, stating experience, education and salary expectations to:

Dr. W. W. Zwierner  
Room 560, Earth Science  
The University of Calgary  
Calgary, Alberta T2N 1N4

### UNIVERSITY OF ALBERTA

#### Sociology

Applications from both women and men are invited for a vacancy at the Assistant Professor level. Qualifications: Ph.D. Specializations: Open. Date of appointment: July 1, 1977.

Applications and curriculum vitae and names and addresses of 3 referees to:

Chair  
Department of Sociology  
University of Alberta  
Edmonton, Alberta  
T6G 2H4



ble three years' reference experience in an academic library, preferably including some administrative functions. Salary \$15,000-plus per annum depending on qualifications and experience. 3. **BIBLIOGRAPHER**, Elizabeth Dafee Library; responsible for collection development in economics, history, political studies, and for the cross-disciplinary areas of medieval and renaissance studies and Latin American studies. This position is attached to the Bibliography Unit which consists of three professional librarians who report to the Chief Bibliographer. The position involves extensive contact with faculty to interpret their research and teaching needs to the Libraries' system. **Qualifications:** Degree from an accredited library school with an academic background, preferably at the Master's level in one of the disciplines for which the incumbent has collection development responsibilities, practical ability in at least one foreign language; two years' experience in collection development or acquisitions in an academic library. Salary: \$15,000+ per annum depending on qualifications and experience. The University of Manitoba Libraries' system, comprising a main library (Elizabeth Dafee) and twelve regional libraries and reading rooms with a staff of 234 and collections of over 1 million volumes, serves a student population of approximately 20,000. There is a one year probationary period for an initial appointment to the above positions. Apply to: P. Wiens, Assistant Director for Administration (Libraries), Elizabeth Dafee Library, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

**UNIVERSITY OF SASKATCHEWAN. Readers Services — Law Library.** The University of Saskatchewan Library invites applications for the position of Reader Services Librarian, Law Library. The successful candidate will have a degree from an accredited School of Librarianship as well as a background in Political Science, Commerce, or ideally Law. Experience in a Law Library is essential. The Law Library of the University of Saskatchewan has a collection of over 80,000 volumes. Staffing presently includes one librarian as well as five support staff not including student assistants. The position advertised will include the following duties: Organization and interpretation of the Library Collection to all patrons; Readers service including circulation, legal and general reference; Other duties as assigned by the Law Librarian. Salary range — Rank — Librarian I or II — \$11,969 — \$19,218.

Applications, as well as letters of reference should be received by February 28, 1977. Candidates are requested to send curriculum vitae and to arrange for a minimum of 3 letters of reference to be sent directly by referee to: J.D. Teskey, Assistant to the University Librarian, The Library, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**UNIVERSITY OF SASKATCHEWAN. Systems Librarian.** The University of Saskatchewan Library invites applications for the position of Systems Librarian (Librarian I) to work under the direction of the Assistant to the University Librarian (Systems and Planning). Duties will include procedural and cost analysis studies of existing library systems in all areas of the Library (with the emphasis on Acquisitions, Cataloguing, Serials, Circulation and Government Publications) and the design, implementation and maintenance of new systems in cooperation with the personnel of the campus Computing Services Department. The successful applicant will have a degree from an accredited School of Librarianship as well as some knowledge of library systems analysis, the fundamentals of computer processing of bibliographic data, including familiarity with MARC, and the fundamentals of library technical services. Experience in cataloguing, serials or circulation would be an asset. Ability to communicate effectively with library staff at all levels and with Computing Services' personnel is essential. Salary range: Rank — Librarian I — \$11,967 to \$15,831. Applications, as well as letters of reference should be received by March 31, 1977. Candidates are requested to send curriculum vitae and to arrange for a minimum of 3 letters of reference to be sent directly by referee to: J.D. Teskey, Assistant to the University Librarian, The Library, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**UNIVERSITY OF SASKATCHEWAN. Co-Ordinator of Public Services.** The University of Saskatchewan Library invites applications for the position of Co-ordinator of Public Services. The individual holding this position will be one of six members of the Executive Committee of the Library and will have overall responsibility for developing and maintaining public service programmes within the University Library System, including Circulation, Government

Publications, Reference, Special Collections and University Archives, and for selection, training, supervision, and evaluation of the staff in these Public Service units. The staff presently consists of 11 librarians and 35 support staff. The successful applicant will have a degree from an accredited School of Librarianship as well as at least five years experience in a large academic library of which three involved the administration of Public Service areas. Further, candidates should have demonstrated ability in the planning of library and media facilities and programmes; in utilizing automation for the improvement of services; in applying relevant business management principles; and in creating a positive and challenging working environment. The position is available as of July 1, 1977. Salary range — Rank — Librarian IV — \$20,246 to \$24,041. Applications, as well as letters of reference should be received by March 31, 1977. Candidates are requested to send curriculum vitae and to arrange for a minimum of 3 letters of reference to be sent directly by referee to: J.D. Teskey, Assistant to the University Librarian, The Library, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

#### MANAGEMENT

**UNIVERSITY OF WATERLOO. Department of Management Sciences.** Applications are invited for the position of Visiting Associate or Full Professor (1977-1978) in finance and/or econometrics. Research interests and experience may be relevant to the public or private sector. The Department of Management Sciences is in the Faculty of Engineering. Our Faculty interests span several fields. Teaching is at the undergraduate and graduate levels. Faculty supervise students at the master and Ph.D. levels. Persons with practical and academic experience will be preferred. Applications should be sent to Professor S.D. Saleh, Chairman, Department of Management Sciences, University of Waterloo, Waterloo, Ontario. Closing date for receipt of applications is when the position is filled.

#### MATHEMATICS

**UNIVERSITY OF ALBERTA. Department of Mathematics.** One position available at assistant professor level for July 1, 1977. Must have a Ph.D. in mathematics or statistics and a demonstrated capacity for teaching and research. A strong background in applied statistics will also be considered

an asset. Send vita to: Professor M. Klamkin, Chairman; Department of Mathematics, University of Alberta, Edmonton, Alberta.

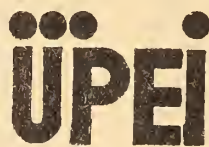
**MCMASTER UNIVERSITY. Departments of Mathematics and Applied Mathematics.** Applications are invited for a position in Statistics, effective July 1, 1977. Rank is dependent on qualifications and experience. Applicants should hold a Ph.D. and should preferably have some teaching experience. The successful applicant will be expected to teach at undergraduate and graduate levels and to engage in research. Salary minima for the three ranks are \$15,500, \$20,000, \$25,400 in 1976-7. Applications, with curriculum vitae and names of three referees should be sent to: Dr. C. R. Riehm, Chairman, Department of Mathematics OR Dr. M. A. Preston, Chairman, Department of Applied Mathematics, McMaster University, 1280 Main St. W., Hamilton, Ontario L8S 4K1.

**UNIVERSITY OF SASKATCHEWAN. Department of Mathematics.** The Department of Mathematics at the University of Saskatchewan expects to be able to make one or more new appointments for the 1977-78 academic year. These appointments will likely be at the Assistant Professor level but it is possible that one of them may be at the Associate Professor or Professor level. Those interested should send a curriculum vitae, transcript and names of three persons who will provide letters or reference to: Dr. G.H.M. Thomas, Head, Department of Mathematics, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

#### MECHANICAL ENGINEERING

**MCMASTER UNIVERSITY. Department of Mechanical Engineering.** An Assistant Professor is required in the Department of Mechanical Engineering for the following: undergraduate and graduate teaching principally in industrial/production engineering and to complement such other areas of interest within the Department as metalworking, development of the computer-aided manufacturing laboratory in conjunction with computer-aided design and research activities in the use of computers in the organization and control of manufacturing. Industrial experience and education to the level of Ph.D. or equivalent is required. The appointment will be initially for three years. Send resumé and three references to: Prof. W. R. Newcombe, Acting Chairman, De-

## UNIVERSITY OF PRINCE EDWARD ISLAND



invites nominations and applications  
for position of

## President

The University of Prince Edward Island is the single provincial university formed in 1969 by amalgamation of two of Canada's oldest institutions, Prince of Wales College and St. Dunstan's University. Baccalaureate degrees are offered in Arts, Science, Education, Business Administration and Music. Preparatory programs are offered in a number of professional areas. Enrollments are 1500 full time students and 900 part time and extension students.

The term of office will commence 1 July, 1977. Written nominations and applications will be received in confidence until 31 March, 1977, by: A. James Larkin, Chairman, President Search Committee, University of Prince Edward Island, Charlottetown, P.E.I.



partment of Mechanical Engineering, McMaster University, Hamilton, Ontario L8S 4L7.

### MODERN LANGUAGES

**UNIVERSITY OF BRITISH COLUMBIA. Modern Languages.** Position: Assistant or Associate Professor of Modern Language Instruction. (position dependent upon appropriate budget authorization) Background: Ph.D. or equivalent preferred. Practical experience desirable. Job Description: Will be expected to prepare teachers of French X to XII: methodology courses and supervision of student teaching. Salary: Commensurate with qualifications. Commencement of Duties: 1 July 1977. Applications: Applications and curriculum vitae should be sent to Dr. Naomi Hersom, Director of the Elementary Division, Faculty of Education, University of B.C., Vancouver, B.C. V6T 1W5. Closing Date: When filled.

**UNIVERSITY OF BRITISH COLUMBIA. Department of Modern Languages.** Titre: Professeur adjoint ou agrégé de l'enseignement des langues modernes (sujet à une approbation budgétaire). Conditions requises: Ph.D. ou équivalent préféré. Expérience pratique souhaitable. Nature des fonctions: Préparera de futurs enseignants du français à tous les niveaux des écoles publiques, pré-scolaire-XIe année: cours de méthodologie, contrôle des stagiaires. Traitement: Conforme aux qualifications. Date où la nomination entre en vigueur: 1 juillet 1977. Les Candidatures: Les candidatures doivent être adressées directement, avec un curriculum vitae, à Dr. Naomi Hersom, Director of the Elementary Division, Faculty of Education, University of British Columbia, Vancouver, B.C. V6T 1W5. Date of clôture: Jusqu'à l'occupation du poste.

### MUSIC

**UNIVERSITY OF CALGARY. Department of Music.** Two positions in Music Education. Holders of Ph.D. preferred but Masters degree holders will be considered. Specialization in Elementary School Music and/or Junior High School Music with a secondary interest in the choral field. Experience in teaching music in the public schools is essential. Salary and rank will be commensurate with qualifications and experience. Appointment date: July 1, 1977. Curriculum vitae and/or full placement dossier is invited with letter of application. Appointments are dependent upon budgetary

provision. Apply to: Dr. S.G. Finn, Head, Department of Music, The University of Calgary, Calgary, Alberta T2N 1N4.

**DALHOUSIE UNIVERSITY. Department of Music.** Vacancy in Voice/Music Education. Experience in public school teaching and in vocal performance. Master's degree or equivalent professional experience. Duties involve teaching vocal methods, studio voice, and participate in departmental recitals and performances. Salary dependent on qualifications. Contact Professor William Valteau, Acting Chairman, Department of Music, Dalhousie University, Halifax, Nova Scotia. Date of appointment: July 1, 1977, subject to available funds.

**UNIVERSITY OF VICTORIA. Department of Music.** Principal instructor of instrument — VIOLIN. Rank dependent on experience and reputation. Senior rank possible. Qualifications: Eminence as performer; Previous university teaching experience desirable. Duties: Private instruction; Chamber music coaching; Performance. Salary: Commensurate with experience. Appointment date: July 1, 1977. Duties begin September 1, 1977. Closing date: When position is filled; Early application urged. Curriculum vitae, tape, and full placement dossier invited with first letter. Apply to: Professor Phillip T. Young, Chairman, Department of Victoria, Victoria, B. C., Canada, V8W 2Y2.

**YORK UNIVERSITY. Department of Music.** The Department of Music invites applications for one or more teaching positions (depending on budgetary approval) to commence July 1, 1977 at the rank of Assistant or Associate Professor. Candidates preferred are those with a doctoral degree, teaching experience and some professional maturity. Areas of teaching competence should include at least one of the following: 1) Music theory, the emphasis being on Western historical traditions, and additional competence in one area of performance. 2) Ethnomusicology, with some teaching and administrative responsibilities in a new master's program entitled "Musiology of Contemporary Cultures" and emphasising Canadian and other New World studies. Salary to be negotiated, commensurate with rank and experience. Letters of application, together with full supporting materials, to be addressed to: Dr. Alan Lessem, Chairman, Music Department, Room 336 Stong Col-

lege, York University, 4700 Keele Street, Downsview, Ontario, K3J 1P3. Closing date for applications March 31, 1977.

### NURSING

**QUEEN'S UNIVERSITY. School of Nursing.** Applications are invited for the position of Assistant or Associate Professor of Community Health Nursing in a basic University program enrolling approximately 200 students. A master's degree and expertise in practice are required. Preference given to candidates with graduate preparation and/or experience in Maternal Child Nursing. Teaching experience in a university program is desirable. Candidate must be eligible for registration in Ontario. Salary commensurate with qualifications. Apply in writing giving curriculum vitae — Dr. E. Jean M. Hill, Dean and Professor, School of Nursing, Queen's University, Summerhill, Kingston, Ontario K7L 3N6.

**UNIVERSITY OF VICTORIA. School of Nursing.** New positions (4) in 2-year post-basic baccalaureate program in Victoria, B.C., Canada. Generalist in focus, clinical emphasis on gerontology in community and supportive extended care units. Public Health nursing and Independent study provide opportunity to work closely with highly-qualified and motivated R.N. students. Teaching creativity and research are strongly endorsed. Master's degree, teaching and recent clinical experience in gerontology / med.-surg. / psychology / rehabilitation preferred. Salaries and fringe benefits competitive; an equal opportunity employer for qualified persons. Positions available NOW. Contact: Dr. Isabel MacRae, Director, School of Nursing, University of Victoria, Victoria, B.C., Canada, V8W 2Y2.

### PHILOSOPHY

**SAINT MARY'S UNIVERSITY. Department of Philosophy.** Applications are invited for a junior position, contingent upon budget allocations. Qualifications are Ph.D. Preferred teaching areas: Greek Philosophy and Aesthetics; undergraduate courses. Salary dependent on qualifications and experience. Address applications to: Dr. A. Monahan, Chairman, Department of Philosophy, Saint Mary's University, Halifax, Nova Scotia, Canada B3H 3C3. Closing date for receipt of applications: September 1, 1977.

**UNIVERSITY OF TORONTO. Division of Humanities.** Philosophy: Assistant Professor. Two-year contractually limited appointment. Salary open. Effective 1 July 1977. Either philosophy of science and social-ethical implications of modern European philosophy. Ph.D. before 1 July 1977; teaching experience preferred. Deadline for applications March 11, 1977, to Professor Peter Richardson, Chairman, Division of Humanities, Scarborough College, University of Toronto, West Hill, Ontario. M1C 1A4.

**UNIVERSITY OF VICTORIA. Department of Philosophy.** Applications are invited for the position of Assistant, Associate or Full Professor. Teaching and Research Experience (preferably with publications), and a Ph.D. or equivalent required. Areas of special competence should include one or both of Philosophy in/of Literature and Social Ethics. Current salary floors (under negotiation); Assistant Professor, \$16,850; Associate Professor, \$21,900; Full Professor \$26,950. Appointment to begin July 1, 1977. Please address letter of application, including curriculum vitae and names of three referees, to the Chairman, Professor K.W. Rankin, Philosophy Department, University of Victoria, Victoria, B.C. V8W 2Y2. Closing date: when posts are filled. The University of Victoria reserves the right not to fill this vacancy.

**UNIVERSITY OF VICTORIA. Department of Philosophy.** Two temporary one-year appointments at the rank of Sessional Lecturer are due to be made. Candidates should have a doctorate or some equivalent qualification. Preferred areas of special competence are: Sessional Lecturer A — Philosophy of Science and Moral Problems in Contemporary Society. Sessional Lecturer B — Aesthetics and Philosophy of Religion. Other teaching assignments will include an Introductory Philosophy course. Salary approximately \$12,500.00. Normal period of appointment: September 1, 1977 to May 31, 1978. Please address letter of application, including curriculum vitae and names of three referees, to the Chairman, Professor K.W. Rankin, Philosophy Department, University of Victoria, Victoria, B.C. V8W 2Y2. Closing date: when posts are filled.

### POLITICAL SCIENCE

**CARLETON UNIVERSITY. Department of Political Science.** Applications are invited

## University of Windsor

### Business Administration

Applications are invited for full time appointments in the following areas: **Accounting Administration Studies** (Personnel, Industrial Relations, Organizational Behaviour); **Finance** (quantitative); **Management Science** (statistics, computers, management science); **Marketing**. Candidates should have a Ph.D. (or equivalent) or be at dissertation stage. Previous teaching in the area of expertise and relevant industrial experience is highly desirable. Rank and salary commensurate with qualifications. The Faculty of Business Administration has 1400 full time students of which 100 are graduate. Applications to be sent to Dr. Michael Zin, Dean, Faculty of Business Administration, University of Windsor, Windsor, Ontario N9B 3P4.

## The University of British Columbia

### Board of Governors

*invites applications and nominations for the position of*

### Dean of Faculty of Dentistry

The dean exercises academic leadership in the school which currently consists of 32 full-time faculty and 55 part-time faculty. It offers a 4-year programme leading to the D.M.D. degree, graduating 40 students each year. It also offers a diploma course in dental hygiene. The school is housed in a well designed and equipped, modern building on the university campus. Written nominations of applications for the position accompanied by a curriculum vitae should be forwarded before March 1, 1977 to: Dr. D. H. Copp, Coordinator, Health Sciences, Instructional Resources Centre, University of British Columbia, 2075 Wesbrook Mall, Vancouver, B.C. V6T 1W5.



for a term appointment at the Assistant Professor level in the Department of Political Science. The position is subject to budgetary provision. Candidates with a completed Ph.D. and with some record of teaching and research experience will be preferred. Responsibilities include teaching and supervision at the undergraduate and graduate levels. Send application and curriculum vitae to the Chairman, Department of Political Science, Carleton University, Ottawa, Ontario K1S 5B6.

**LAURENTIAN UNIVERSITY. Department of Political Science.** Rank open. Doctorate completed or in progress. Preference to bilingual candidates (English & French). Possibility of two positions, one primarily in Canadian Politics and one primarily in Public Administration. Salary commensurate with qualifications. Send curriculum vitae and three letters of reference to Dr. Rand Dyck, Chairman, Department of Political Science, Laurentian University, Sudbury. Sessional appointments for one or two years only. March 31, 1977, deadline for applications.

**UNIVERSITÉ LAURENTIENNE. Département de Science Politique.** Titre selon les qualifications et l'expérience. Priorité accordée aux candidats ayant complété leurs études doctorales. On donne la préférence aux candidats bilingues (français et anglais). Enseignement, de préférence, dans les domaines des relations internationales, de la méthodologie et de gouvernement comparé ou de l'administration publique. Salaire en fonction de l'expérience et des réalisations. Veuillez faire parvenir votre curriculum vitae et trois

lettres de recommandation au Dr. Rand Dyck, Directeur, Département de Science Politique, Université Laurentienne, Sudbury, Ontario. Le 1 juillet 1977 (période probatoire). Le 31 Mars, 1977.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND.** (Regional College at Corner Brook) **Department of Political Science.** Rank open (subject to budgetary approval). Ph.D. or near completion. Teaching experience very desirable. Undergraduate teaching. Introduction to Politics, Canadian Politics, and at least two of the following introductory courses: International Politics, Comparative Politics, Political Behaviour, Political Theory, and Modern Ideologies. Competence in one or more cognate disciplines is an asset. The College offers first and second year university courses and attempts to provide the highest possible quality of instruction by appointing well qualified and experienced teachers. The College also seeks to provide an environment in which instructional innovation is encouraged and supported. Salary dependent upon qualifications and experience. Curriculum vitae and names of three referees to: Professor M. W. Graesser, Head, Department of Political Science, Memorial University of Newfoundland, St. John's, Newfoundland, A1C 5S7. Date of appointment: September 1, 1977.

**UNIVERSITY OF MANITOBA. Department of Political Studies.** The Department of Political Studies at the University of Manitoba invites applications for a permanent appointment in Canadian Politics. An additional specialization in one of the following fields would be an asset: empirical

methods, public administration or urban politics. Candidates should possess a Ph.D., publications, and teaching experience. Rank and salary will be commensurate with qualifications and experience. Final deadline for applications is February 28, 1977. Applications accompanied by a curriculum vitae and names of three referees should be sent to Professor Paul G. Thomas, Head, Department of Political Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

**MCMMASTER UNIVERSITY. Department of Political Science.** Applications are invited for the anticipated position at the Lecturer or Assistant Professor level depending upon completion of Ph.D. Undergraduate and Masters level teaching in Canadian Politics: Public Policy-Public Law and/or Federal-Provincial Relations. The appointment would be for one or two years, effective July 1, 1977. Resumes and letters of reference should be sent to Dr. Adam Bromke, Chairman, Department of Political Science, McMaster University, Hamilton, Ontario.

**QUEEN'S UNIVERSITY. Department of Political Studies.** 1. Lecturer or Assistant Professor, sessional appointment (renewable). 2. Ph.D. or near completion. 3. Undergraduate teaching in International Relations, preference for I.R. theory, Foreign-Policy Analysis. 4. Salary negotiable. 5. Dr. J.A.W. Gunn, Head, Political Studies, Queen's University, Kingston, Ontario, K7L 3N6. 6. September 1, 1977. 7. When position filled.

**UNIVERSITY OF WESTERN ONTARIO. Department of Political Science.** One senior position at the rank of Associate or Full Professor (depending on qualifications and experience) in the field of urban and regional government. Ph.D. preferred. Preference will be given to candidates capable of teaching at all levels and in supervising research at the M.A. and Ph.D. levels. Candidates should have published in the field. Salary commensurate with qualifications and experience. Send applications to: Dr. M. W. Westmacott, Chairman, Department of Political Science, University of Western Ontario, London, Ontario, Canada, N6A 5C2. Date of appointment: July 1, 1977. Closing date for applications: When position filled.

**UNIVERSITY OF WATERLOO. Department of Political Science.** Subject to the availability of funds the Department of Political Science now expects to make at least two appointments for the 1977-78 academic year in the following fields: introduction to politics; Quebec politics; municipal government and politics; public administration. Both appointments may be extended beyond 1978. Rank and salary will depend upon qualifications. Qualified women and men are both encouraged to apply. Interested individuals should write as soon as possible, enclosing a curriculum vitae and the names of at least two referees, to: Professor John E. Kersell, Chairman, Appointments Committee, Department of Political Science, University of Waterloo, Waterloo, Ontario, N2L 3G1.

#### PSYCHOLOGY

**CARLETON UNIVERSITY. Department of Psychology.** The Department of Psychology anticipates term appointments, subject to budgetary provision, for Instructors to teach Introductory Psychology using the modular format. No research responsibilities or commitments. M.A. minimum, Ph.D. preferred. Send applications and curriculum vitae to Chairman, Department of Psychology, Carleton University, Ottawa, Ontario K1S 5B6.

**UNIVERSITY OF GUELPH. Department of Psychology.** Applications are invited for a position in social psychology at the assistant professor level for September 1977. The applicant should have the following: 1. teaching skills for undergraduate courses in (a) introductory social, (b) social issues, (c)

social interactions; 2. teaching skills for graduate courses within a developing applied social program in at least one of the following areas (a) field research techniques, (b) program evaluation, (c) small group processes, (d) organisational psychology and (e) practicum supervision; 3. an active research program with an applied focus in social psychology or community psychology. Applicants should send vita, the names of three references and copies of recent publications or unpublished reports to: Dr. M.L. Matthews, Appointments Officer, Department of Psychology, University of Guelph, Guelph, Ontario N1G 2W1.

**UNIVERSITY OF WATERLOO. Department of Psychology.** Vacancy for a position in area of Perception-Cognition. Qualifications required: a Ph.D. in Psychology. Duties will include teaching and supervision at graduate and undergraduate levels as well as research. Salary dependent on qualifications. Applications should be sent to R.K. Banks, Department of Psychology, University of Waterloo, Waterloo, Ontario, N2L 3G1. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: March 1, 1977.

**UNIVERSITY OF WATERLOO. Department of Psychology.** A one-year definite term appointment in Clinical Psychology. Qualifications required: Ph.D. in Psychology. Nature of duties: Teaching and supervision at graduate and undergraduate levels, as well as research. Salary dependent on qualifications. Applications should be sent to R.K. Banks, Department of Psychology, University of Waterloo, Waterloo, Ontario, N2L 3G1. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: March 1, 1977.

**UNIVERSITY OF WATERLOO. Department of Psychology.** One-year definite term appointment in Social Psychology. Qualifications required: Ph.D. in Psychology. Duties will include teaching and supervision at graduate and undergraduate levels as well as research. Salary dependent on qualifications. Applications should be sent to: R.K. Banks, Department of Psychology, University of Waterloo, Waterloo, Ontario N2L 3G1. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: March 1, 1977.

**UNIVERSITY OF WATERLOO. Department of Psychology.** One-year definite term appointment in Development Psychology. Qualifications required: Ph.D. in Psychology. Duties will include teaching and supervision at graduate and undergraduate levels as well as research. Salary is dependent on qualifications. Applications should be sent to: R.K. Banks, Department of Psychology, University of Waterloo, Waterloo, Ontario, N2L 3G1. Effective date of appointment: July 1, 1977. Closing date for receipt of applications: March 1, 1977.

**WILFRID LAURIER UNIVERSITY. Department of Psychology.** One year replacement appointment and the possibility of an additional appointment both at the Assistant Professor level. Ph.D. and some teaching experience preferred. Undergraduate and Graduate (M.A.) teaching, supervision of M.A. theses, research. A variety of areas will be considered particularly experimental-developmental in both laboratory and field settings and/or social-community. Candidates in other areas such as physiological, psychopathology and organizational will also be considered. Salary commensurate with qualifications and experience. Applications should be sent to: Dr. M.K. Lane, Chairman, Department of Psychology, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. Appointment(s) effective September 1, 1977. Closing date for applications: March 31, 1977.

**UNIVERSITY OF WINDSOR. Department of Psychology. CLINICAL CHILD PSYCHOLOGIST.** The Department of Psychology at the University of Windsor will have one full-time academic position available.



### Royal Military College of Canada Kingston, Ontario

*Nous offrons des postes pour enseigner en français*

#### HUMANITES

*Histoire:* *histoire canadienne et histoire européenne moderne*  
*Economie:* *introduction aux principes des sciences économiques, cours intermédiaire de la théorie économie et théories monétaires*

#### SCIENCES

*Mathématiques:* *Statistiques, recherche opérationnelle, mathématiques appliquées et physique théorique*  
*Chimie:* *Thermodynamique et chimie inorganique*  
*Physique:* *Deux postes offerts*

#### GENIE

*Chimique et nucléaire:* *un poste offert*  
*Civil:* *Mécanique des sols, hydrologie, béton armé, matériaux de construction*  
*Electrique:* *Informatique, machines électriques*  
*Mécanique:* *Thermodynamique, dynamique des fluides, résistance des matériaux et métallurgie*  
*Gestion:* *gestion de la fabrication, recherche opérationnel, contrôle de la qualité*

Le doctorat ou l'équivalence démontrée par des travaux reconnus est préféré. La connaissance des deux langues officielles est requise.

S'adresser à  
Dr. P. Bussièrès  
Assistant au principal  
Royal Military College  
Kingston, Ontario  
K7L 2W3

## CAUT Committee on Collective Bargaining

*The CAUT solicits nominations to its Committee on Collective Bargaining for three year positions commencing July 1, 1977. Nominations should be sent by March 25, 1977 to Victor W. Sim, Executive Secretary, CAUT, 75 Albert Street, Ottawa, Ontario, K1P 5E7.*

*A nomination should have the approval and be accompanied by the curriculum vitae of the nominee.*

## ACPU — Comité de la négociation collective

*L'ACPU sollicite des propositions de candidats qui pourraient faire partie du Comité de la négociation collective. Le mandat est de trois ans, et commence le 1er juillet, 1977. Les propositions doivent parvenir au secrétaire général, le professeur Victor W. Sim, 75 rue Albert, Ottawa, Ontario, K1P 5E7.*

*Les personnes intéressées sont priées de faire parvenir leur curriculum vitae*



ble starting July, 1977. (Ph.D. and internship required.) Rank and salary open (minimum \$16,000.). Responsibilities include teaching undergraduate and graduate courses in developmental and clinical-child psychology and directing graduate research. Direct all inquiries to: Dr. Miriam E. Bunt, Head, Department of Psychology, University of Windsor, Windsor, Ontario, Canada.

## PUBLIC ADMINISTRATION

**CARLETON UNIVERSITY. School of Public Administration.** Applications are invited for a term appointment at the Assistant Professor level in the School of Public Administration. The position is subject to budgetary provision. Candidates with a completed Ph.D. and with some record of teaching and research experience will be preferred. Responsibilities include teaching and supervision at the graduate level. Send application and curriculum vitae to Director, School of Public Administration, Carleton University, Ottawa, Ontario K1S 5B6.

## RELIGIOUS STUDIES

**ST. THOMAS UNIVERSITY. Department of Religious Studies.** Applications are invited for possible appointment as Director and Programme Coordinator of the newly organized department of Religious Studies. Appointment to begin July 1, 1977. Applicants with doctoral degree plus teaching and administrative experience in the general field of religious studies preferred. Undergraduate teaching only. Salary and rank negotiable. Apply to U. Winfield Poole, Search Committee Chairman, St. Thomas University, Fredericton, N.B., Canada, E3B 5G3.

## ROMANCE LANGUAGES

**WILFRID LAURIER UNIVERSITY. Department of Romance Languages.** Associate Professor, Peninsular Spanish Literature. Ph.D. Native Speaker. Good teaching record and publications. Salary commensurate with qualifications. Send applications to: Dr. A.A. Borras, Chairman, Department of Romance Languages, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. Date of appointment: July, 1977.

## SOCIAL WORK

**Social Work.** The Canadian Association of Schools of Social Work requires for June 1st, 1977 an Associate Director. Duties: The major duties in this position will be to share with the Executive Director the responsibility of planning a creative programme conducive to a successful pursuit of the Association's general objective of promoting quality education in social work; to organize a programme for the development of the Association, to provide on-going leadership to schools in the teaching of research, and to promote the evaluation of the outcomes of educational programmes; to assist in expanding the Association's consultation services and in organizing task forces, workshops, etc., for dealing with the concerns relevant to social work education. Qualifications: Several years of experience associated directly, or indirectly, with social work education, and evidence of a good understanding of curriculum developments in this field; experience and competence in carrying out research, including evaluative research; organizational skills and dispositions for autonomous and creative work; bilingualism is desirable; reading ability in French and English is essential. Salary: Negotiable at a level commensurate with qualifications and experience. Please address applications and curriculum vitae to: Marguerite Mathieu, Executive Director, Canadian Association of Schools of Social Work, 151 Slater Street, 9th floor, Ottawa, Ontario K1P 5H3.

## SOCIOLOGY AND ANTHROPOLOGY

**CARLETON UNIVERSITY. Department of Sociology and Anthropology.** Applications are invited for a term appointment at the Assistant Professor level in Sociology. The position is subject to budgetary provision. Candidates with a completed Ph.D. and with some record of teaching and research experience will be preferred. Responsibilities will include undergraduate and graduate courses and supervision at the graduate and undergraduate levels. Replies, with full particulars and references, should be sent to the Chairman, Department of Sociology and Anthropology, Carleton University, Ottawa, Ontario K1S 5B6.

**CARLETON UNIVERSITY. Department of Anthropology.** Applications are invited for a term appointment at the Assistant Professor level in Anthropology. The position is subject to budgetary provision. Candidates with a completed Ph.D. and with some record of teaching and research

experience will be preferred. Responsibilities will include undergraduate and graduate courses and supervision at the graduate and undergraduate levels. Replies, with full particulars and references, should be sent to the Chairman, Department of Sociology and Anthropology, Carleton University, Ottawa, Ontario K1S 5B6.

**LAURENTIAN UNIVERSITY. Department of Sociology and Anthropology.** Laurentian University of Sudbury requires a lecturer or assistant professor of Anthropology. Applicants should have the PhD or be doctoral candidates. Preference will be given to bilingual applicants (English and French). Duties will be the teaching of three courses from among: Introductory Anthropology; History and Theory of Anthropology; North American Ethnography; World Ethnography; Applied Anthropology; Economic Anthropology. The geographic area of specialization is open. This is a sessional appointment and is subject to budgetary approval. Rank and salary will be based upon qualifications. The appointment will be effective July 1, 1977, and applications will be received until the end of March, 1977. Applications and inquiries should be sent to Professor Paul Stevenson, Chairperson, Department of Sociology and Anthropology, Laurentian University, Sudbury, Ontario, P3E 2C6. Telephone (705) 675-1151.

**LAURENTIAN UNIVERSITY. Department of Sociology.** Laurentian University of Sudbury requires lecturers or assistant professors in Sociology. Applicants should have the PhD or be doctoral candidates. Preference will be given to bilingual candidates (English and French), and who have Canadian experience. Duties will be the teaching of three courses in the areas of: the Family; Sex Roles; Human Sexuality; Labour, Industrial Sociology and Theory. These are sessional appointments and are subject to budgetary approval. Rank and salary will be based upon qualifications. The appointments will be effective July 1, 1977, and applications will be received until the end of February, 1977. Applications and inquiries should be sent to Professor Paul Stevenson, Chairperson, Department of Sociology and Anthropology, Laurentian University, Sudbury, Ontario, P3E 2C6. Telephone (705) 675-1151.

**MCGILL UNIVERSITY. Department of Sociology.** We are presently seeking candidates to fill a position in our Department, starting September 1st, 1977. Our area preferences and rank are open, but we are looking primarily for a person at the assistant professor level and very strongly prefer a Canadian or someone with considerable Canadian experience. Please have each candidate send his/her vita, 2 or 3 articles or papers, and letters from three referees to: Professor David N. Solomon, Chairman, Appointments Committee, Department of Sociology, McGill University, 855 Sherbrooke Street West, Montreal, PQ, H3A 2T7, CANADA.

**MEMORIAL UNIVERSITY. Department of Sociology.** 1. Applications are invited for the position of Visiting Assistant or Associate Professor. 2. Ph.D. required; candidates with publications preferred. Whatever the successful candidate's specialization(s) he/she is expected to have a solid theoretical background. The department's foci include Social Theory (including Sociology of Knowledge, Critical Theory), Social and Economic Development, Political Economy and Stratification, and Historical Sociology. Preference is given to candidates with interests in any of these areas in addition to other teaching and research interests. 3. To teach undergraduate courses and supervise graduate students. 4. Depending on qualifications and experience. 5. Applications (with curriculum vitae and list of references) and enquiries should be addressed to Professor Lawrence Felt, Department of Sociology, Memorial University of Newfoundland, St. John's, Newfoundland, Canada, A1C 5S7. 6. September 1, 1977. 7. January 15, 1977.

**ST. FRANCIS XAVIER UNIVERSITY. Department of Sociology/Anthropology.** Position at Assistant or Associate level. Areas of Specialization — social problems, deviance and criminology. Qualifications — Ph.D. or equivalent; preference to professional experience. Salary — Dependent on academic qualifications and professional experience. Date of appointment — September 1977. Inquiries to: A.A. MacDonald, Ph.D., Chairman, Department of Sociology/Anthropology, St. Francis Xavier University, Antigonish, N.S.

**SAINT MARY'S UNIVERSITY. Department of Sociology.** (Chairperson) Applications are invited for the position of Chairperson. A Ph.D. and Canadian experience are essential. Responsibilities will include administration of a ten-member department and teaching undergraduate students. Salary de-

pendent on qualifications and experience. W.A. Stewart, S.J., Acting Dean of Arts, Saint Mary's University, Halifax, Nova Scotia B3H 3C3. The appointment is for a three-year term; effective September 1, 1977.

**SAINT MARY'S UNIVERSITY. Department of Sociology.** Possible position (contingent upon budget allocation). Rank open; Ph.D. and Canadian experience essential. Preferred teaching areas: sociological theory/socio-economic change, but other areas considered. Salary dependent on qualifications and experience. Dr. H. Veltmeyer, Chairperson (Acting), Department of Sociology, Saint Mary's University, Halifax, Nova Scotia B3H 3C3. September 1, 1977.

**UNIVERSITY OF SASKATCHEWAN. Department of Sociology.** The Department of Sociology invites applications for one position. Assistant Professor starting July 1, 1977. Ph.D. or near Ph.D. required. Areas of specialization open. Salary and rank commensurate with qualifications and experience. Priority given to candidates with Canadian experience and training. Twenty member Department. We offer M.A. and Ph.D. Program. Curriculum vitae and application should be sent to: Gurcharn S. Basran, Professor & Head, Department of Sociology, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0.

**UNIVERSITY OF TORONTO, SCARBOROUGH COLLEGE. Department of Sociology.** Applications are invited for posts in Sociology at the rank of Lecturer or Assistant Professor. Applicants should possess a Doctoral degree, be committed to both research and undergraduate teaching, and be willing to participate in the graduate programme in Sociology. Preference will be given to applicants specializing in the areas of Sociology of Work, Industrial Sociology, Complex Organizations, Survey Research, Small Groups, Criminology, Medical Sociology and Applied Sociology, but those with other major fields of interest will also be given consideration. Interested and qualified persons should write, enclosing a Curriculum Vitae and the names of three referees to: Professor R. O'Toole, Assistant Chairman, Sociology, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario, M1C 1A4.

**UNIVERSITY OF TORONTO. Department of Sociology.** (Erindale College) One Tenure stream appointment at the senior Associate/junior Full Professor level in the field of Canadian and community studies; One Tenure stream appointment at the Assistant Professor level; One two-year contractually limited appointment at a junior level; One one-year Visiting appointment at the Assistant Professor level. Applications should include the names of 3 referees and should be forwarded to the Chairman, Department of Sociology, University of Toronto, 563 Spadina Ave, Toronto M5S 1A1. Preference will be given to candidates with Canadian training and/or experience. Ph.D. is required for Assistant Professor level and above.

**UNIVERSITY OF WATERLOO. Department of Sociology.** The Department of Sociology anticipates having one or more positions available beginning September 1977. All ranks considered although preference will be given to junior ranks. Demonstrated excellence in research and teaching are more important than areas of specialization. Candidates should have completed all Ph.D. requirements by August 1977. Applicants are invited to send their curriculum vitae and names of three people who can be contacted for reference to: Audrey Wipper, Chair, Recruitment Committee, Department of Sociology, University of Waterloo, Waterloo, Ontario, N2L 3G1.

**UNIVERSITY OF WATERLOO. Department of Sociology.** Le département de sociologie espère disposer d'un ou de plusieurs postes au début de septembre 1977. Les postulants de tout niveau seront pris en considération mais préférence sera donnée aux postulants juniors. On tient davantage compte d'excellentes qualités dans la recherche et l'enseignement que des domaines de spécialisation. Les candidats doivent avoir satisfait à toutes les exigences requises pour le Ph.D. en août 1977. Les candidats intéressés sont invités à envoyer leur curriculum vitae et les noms de trois personnes auxquelles il peut être fait appel pour des lettres de recommandation à Audrey Wipper, Chair, Recruitment Committee, University of Waterloo, N2L 3G1.

**THE UNIVERSITY OF WESTERN ONTARIO. Department of Sociology.** For July 1, 1977. One senior position in social demography; possibly two positions at the Assistant level, and two sessionals, areas open Ph.D. required for tenure-track positions. Send vitae and three references to:

A.R. Gillis, Chairman, Recruitment Committee, Department of Sociology, University of Western Ontario, LONDON, Ontario, N6A 5C2.

**WILFRID LAURIER UNIVERSITY. Department of Sociology and Anthropology.** The Department expects to add one sociologist and one anthropologist for the next year; both as continuing appointments effective July 1st, 1977. Ph.D. and research and teaching experience required. Rank and salary for either position negotiable. *Sociologist:* Areas of specialization are Sociology of Education, Canadian Studies; however, other areas also may be considered. Applicant should be willing to teach introductory sociology. *Anthropologist:* social-cultural anthropology; area of specialization; theory, social organization, kinship and family systems, politics; areal specialization: North America or Africa. Send applications, curriculum vitae, references and graduate transcripts to: Dr. M. Guenther, Chairman, Department of Sociology and Anthropology, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

**YORK UNIVERSITY, GLENDON COLLEGE. Assistant Professor of Sociology.** Position is subject to final budgetary authorization. Qualifications: Ph.D. in Sociology or equivalent. Ability to teach in both English and French is essential. Candidates should be able to teach two or more of the following: formal organizations, family, urban, population, stratification, deviance, education, introductory sociology, research methodology. Probable salary range: \$15,660 - \$18,000. Effective date of appointment: July 1, 1977. Apply to Chair, Recruitment Committee, Department of Sociology, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario M4N 3M6.

## VISUAL ARTS

**YORK UNIVERSITY. Department of Visual Arts.** Art Historian: one position available for an Art Historian with expertise in Near Eastern, Classical, Early Byzantine or Late Antique Art, and a willingness and interest to teach an occasional Introductory Survey. A second position is available for an Art Historian with expertise in 19th and 20th century art, with special strength in the history of architecture. Rank and salary dependent upon qualifications and the experience of the candidate. A full Curriculum Vitae and names of three referees should be submitted to Joyce Zemans, Chairman, Department of Visual Arts, Faculty of Fine Arts, York University, 4700 Keele Street, Downsview, Ontario, Canada, M3J 1P3. Starting date: 1 July 1977. Deadline for position to be filled — February 15th, 1977.

## ZOOLOGY

**UNIVERSITY OF WESTERN ONTARIO. Faculty of Science, Department of Zoology.** Applications are invited for a faculty position (quantitative animal ecologist) at the level of Assistant, Associate or Full Professor, rank and salary commensurate with experience. Candidates should have research interest and experience in ecological genetics, population dynamics or evolution of communities. The successful candidate will be expected to conduct an active research program, and teach at the undergraduate and graduate levels. Applications, with C.V. and names of at least three references, to: Dr. Miles H.A. Keenleyside, No. 2293, Professor and Acting Chairman, Department of Zoology, The University of Western Ontario, LONDON, Ontario, N6A 5B7. Deadline for applications is February 28, 1977.

## PERSONAL ADS

**FACULTY EXCHANGE CENTER.** Founded and administered by faculty members, helps to arrange exchanges of college and university faculty within North America and overseas where the language of instruction is English. For information write to Faculty Exchange Center, Franklin and Marshall College, P.O. Box 1091, Lancaster, Pa 17604, U.S.A.

**DEPARTMENT CHAIRMEN.** Has your institution a formal or informal program to assist new department chairmen become effective administrators and educational planners? Information would be appreciated for a forthcoming monograph. Send information or a request for the monograph to Dr. David Booth, Department of Sociology-Anthropology, University of Windsor, Windsor, Ontario N9B 3P4.

**POLITICAL SCIENCE.** International Organizations and International Law. Also Western and Eastern European Comparative Governments. Author of several pioneer groups, numerous articles and reviews. Unusually broad international background and experience. At present full professor at a Canadian University, offered a new assignment in Europe with fall 1977, would be glad to hear from Canadian Universities to make a final decision. Box 001.



## Examinations should be impartial tests of ability

Ivor Crewe

I have one vivid memory of taking examinations as a student. It was my only and very modest gesture of defiance against established authority. The regulations at Oxford required candidates to wear "sub-fusc" which was as uncomfortable as it sounds: dark suit, white shirt, black gown and bow tie, would you believe it.

The sun streamed on to our desks. It was hot and sticky so I took off my gown and jacket. There were 300 of us in the one hall and for a single exquisite moment I was a white blot on a perfect pattern of black. Then from all corners invigilators descended upon me, insisting on regulation sub-fusc. Protest, negotiation and finally compromise: if I kept my gown on I could dispense with the jacket.

Examinations are the timid don's revenge; a delight for every suppressed sergeant major. "Start writing" the invigilator says, and the serried formation of watched, silent, numbered and sometimes uniformed victims start writing. Teacher and taught change into examiner and examinee: gentle authority crystallizing momentarily into overt power.

So I do not blame students for hating the examination ritual nor vulgarly attribute their doing so to laziness or the lack of intellectual values. Indeed, it has always surprised me that the formal examination survived the student protest movement almost entirely unscathed.

I make these remarks as a preamble to the (British) National Union of Students campaign to abolish all competitive examinations and course grades. At their conference last year they passed this motion: "Formal examinations mainly test candidates' assimilation and recall abilities and performance in false stress conditions. They bear no direct relevance to research abilities or to aptitude for certain areas of employment. Continuous assessment can provide more opportunities for the student to demonstrate true ability and should form an integral part of education".

These are serious and reasonably expressed objections, if conventional ones, and as such they observe an equally serious although perhaps no less conventional rejoinder.

Let us begin with what might be agreed. Formal examinations are good at assessing memory and the ability to organize facts and ideas quickly. We can pass over the fact that they also serve fairly well as tests of many kinds of linguistic, mathematical and logical abilities and agree that they are less satisfactory for assessing such qualities as imagination, powers of

expression, or original scholarship. So a degree class based solely on formal examinations would indeed be a partial and therefore distorted reflection of a student's overall ability.

My quarrel starts with the implied contrast between "true ability" and "assimilation and recall abilities"; for smuggled in is the fashionable assumption that to possess a good memory, write quickly and so forth should not count as intellectual qualities at all.

Why in particular is the capacity to recall accurately and quickly a large quantity of information so lightly dismissed by many people? It is surely indispensable for many jobs and an advantage in all, including *pace* NUS, research. Is not the research worker better for being able to recall fragments of information, stray ideas, leads on sources and references, and for then assimilating his material quickly and clearly?

The reason, I think, that recall abilities hold a low price in the status hierarchy of intellectual skills, is that they are regarded as a talent rather than a virtue, as a gift like perfect musical pitch with which the fortunate few are arbitrarily born. The true intellectual qualities, it is often assumed, are earned with considerable effort and not a little pain. To be able is to be morally worthy.

Now I am not wholly convinced that good memories are not often acquired by practice, of which tests and examinations can be a part. And I rather suspect that many other abilities—fluency in a foreign language, manipulation of symbols, verbal articulateness, to name a few—can just as easily be rationalized as "special gifts" largely divorced from individual effort or worthiness ("the gift of gab", "a head for figures", "a feel for languages", etc).

But for argument's sake, let us assume that recall abilities are largely inborn, and that examinations primarily test these and other "Unearned" talents. My point is that it is perfectly proper for such natural abilities to be reflected in the student's class of degree, just as we should not count it against an opera singer that she was born with perfect pitch or against a basketball player that he grew to be six foot tall.

And the objection that examinations occur in "false stress conditions" can be similarly dealt with. We might note in passing that the preparation of reports and memoranda in conditions of haste and inadequate information is normal for many managerial and administrative jobs (and often finds a verbal parallel in school teaching); it is the casual pace of academic life that is exceptional.

But it ought to be admitted that examinations do precipitate real stress among a minority of students. Again, however, it would be no more appropriate to allow for nervousness in marking an examination than to ignore it in judging our opera singer.

I do not believe that this is callous or incompatible with the humane, personalized system of continuous assessment that the NUS seeks, so long as a clear distinction is kept between two things which are often confused: on the one hand, intellectual ability, which should command praise and recognition; and on the other personal merit or deserts, which should command respect. The moral limitation of meritocratic ideas has rested on this confusion, on the fallacy of attributing virtue to talent, and I think it often lies behind criticism of ranking as degrading and behind attempts to "humanize" examination systems.

The purpose of examinations, course marks and other gradings, it seems to me, should be wholly confined to the assessment and recognition of ability; and the criteria by which their value be judged should consist of such technical aspects of objectivity as reliability over time and validity against other measures, not the extent to which they take the candidate's personal circumstances into account.

To hedge examinations about with a proliferation of schemes for discounting language problems, family history, medical background, and personal crises is to attach to examination results and degree classes a broader dimension than is warranted. It is to allow degree classes to stand for an overall moral appraisal of how the student has spent his years at university, and not as a simple and transient test of his ability. It is to impute examinations and marks with a larger importance in university life than they should have.

The NUS is right to give priority to provision for the student's individual academic needs and to stress the contribution that continuous assessment makes towards this. But assessment, however informal, however much tailored to the particular circumstances of the student, only has meaning within a framework of intellectual standards, and the only assurance that these are being maintained by teachers is through an impartial, standardized system of testing ability.

*Ivor Crewe lectures on Government at the University of Essex and is a frequent contributor to the Times Higher Education Supplement, from which this article is reprinted.*